

**MINUTES OF MEETING OF THE BOARD OF DIRECTORS OF
NORTHTOWN MUNICIPAL UTILITY DISTRICT**

January 25, 2023

THE STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

A meeting of the Board of Directors of Northtown Municipal Utility District was held on January 25, 2023 at the Wells Branch Tech Center, 1421 Wells Branch Parkway, Suite 106, Pflugerville, Texas. The meeting was open to the public and notice was given as required by the Texas Open Meetings Act. A copy of the Certificates of Posting of the Notice are attached as **Exhibit “A”**.

The roll was called of the members of the Board:

Brenda Richter	-	President
Robin Campbell	-	Vice President
Felix Amaro	-	Treasurer
Christopher Capers	-	Secretary
Lee Hill	-	Assistant Secretary

and all of the Directors were present except Director Campbell and Director Amaro, thus constituting a quorum. Also present at times during the meeting were Mona Oliver, the District manager; Allen Douthitt of Bott & Douthitt, PLLC (“Bott & Douthitt”); Richard Fadal of TexaScapes; Robert Anderson of Crossroads Utility Services LLC (“Crossroads”); Carter Dean of Armbrust & Brown, PLLC (“A&B”); Scott Foster of 360 Professional Services, Inc. (“360 PSI”); Deputy Gonzalez of the Travis County Sheriff’s Office (“TCSO”); Ashlee Martin of McCall Gibson Swedlund Barfoot PLLC; Lauren Smith of Public Finance Group LLC; and Colette Downey, a resident of the District.

Director Richter called the meeting to order at 5:45 p.m. and stated that the Board would first receive resident communications and Board member announcements.

Director Richter then stated that the Board would consider approval of the consent items on the agenda, including the minutes of the December 27, 2022 Board meeting and the letter from the District’s financial advisor regarding Municipal Securities Rulemaking Board Rule G-10 and Rule G-42 attached as **Exhibit “B”**. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to approve the minutes.

Director Richter next recognized Deputy Gonzalez to present the security report attached as **Exhibit “C”**. Deputy Gonzalez reported that there had been six reported incidents during the month of December. He then informed the Board that he had been promoted to detective and that, while he would likely patrol the District for another month or two, he would be transitioning his role as the coordinating officer for the District to Deputy Yarborough. Director Richter expressed the Board’s appreciation for Deputy Gonzalez’s excellent work over the years and looked forward to working with Deputy Yarborough. Director Capers stated that the Legal/Security Committee had discussed the transition with Deputy Gonzalez and endorsed Deputy Yarborough.

Director Richter next stated that the Board would receive the operations manager's report and recognized Mr. Anderson. Mr. Anderson reviewed the operations manager's report attached as **Exhibit "D"** with the Board. He reported that there were 3,096 active connections as of December, that the water loss for the prior reporting period was -0.76%, and that the December water samples were satisfactory. He next presented the write-offs included in his report for Board consideration. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to approve the write-offs. Mr. Anderson then reported that the District's Identify Theft Prevention Program implemented by Crossroads had been working well and, therefore, he recommended no changes to the program. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to approve the Resolution Confirming Annual Review of Identity Theft Prevention Program attached as **Exhibit "E"**.

Director Richter then stated that the Board would consider landscape maintenance matters and recognized Mr. Fadal. Mr. Fadal presented the landscape maintenance report attached as **Exhibit "F"** and reviewed it with the Board. He then presented the "plant of the month": Color Guard Yucca. He explained that the plant typically grew from two to four feet wide, bloomed a flower spike on the top, and could endure winter conditions. Mr. Fadal concluded his report by advising that TexaScapes was prepared to handle the new landscaping at the District's new facilities once the District accepted the facilities.

Director Richter announced that the Board would next receive the District manager's report and recognized Ms. Oliver. Ms. Oliver called the Board's attention to her monthly reports included in the meeting packet attached as **Exhibit "G"**. Ms. Oliver reviewed the Restrictive Covenant Committee report and the monthly expenditure report with the Board. She next reviewed the report from Texas Disposal Systems ("**TDS**") with the Board and stated that TDS had reportedly received fewer than 30 calls from residents following the change to a Friday pickup. Ms. Oliver next stated that the District's water well needed a new pump and requested authorization to solicit and approve a proposal to install one. Upon motion by Director Capers and second by Director Hill, the Board voted 3-0 to authorize Ms. Oliver to approve such a proposal for an amount not to exceed \$37,000. Ms. Oliver then stated presented the Capital Area Suburban Exchange (CASE) membership application for the year attached as **Exhibit "H"** and asked whether any of the directors planned to attend the annual CASE conference. After discussion, upon motion by Director Capers and second by Director Hill, the Board approved the membership application and authorized Ms. Oliver to register the interested directors for the conference.

Director Richter next stated that the Board would receive a report from the Facilities Committee. Mr. Foster stated that the Facilities Committee was scheduled to meet tomorrow to determine whether approval of the pending pay applications from STR Constructors for the new office and pavilion project was appropriate. Mr. Foster stated that STR continued to make progress on punch-list-type items, and he expected that facilities would be ready for acceptance by the District in March. Director Richter asked Mr. Foster to ensure that the Facilities Committee consult with him and Mr. Dean prior to its next meeting with STR to consider potential legal remedies for STR's late completion of the project.

Director Richter stated that the Board would next receive the engineering report. Mr. Foster reviewed his report attached as **Exhibit "I"** with the Board and covered the status of various development projects in the District. He noted that Phase 2 of The Parker would require various easements, and that the developer of the project would likely soon seek certain variances from restrictive covenants from the Board. Director Hill commented that The Parker's dumpsters had been overflowing and that he would not vote in favor of any variance requested by the developer until the dumpster issue had been resolved. Mr. Foster stated that he would

reach out to the developer regarding the dumpster issue. Mr. Dean then stated that requested that the Board authorize the Development Committee to approve an agreement with Williams Mapping for inspection services related to erosion control at construction sites within the District. He explained that the recent Notice of Violation from the Texas Commission on Environmental Quality ("TCEQ") called for such inspections, and that the agreement would serve as a partial resolution to the violations noted by the TCEQ. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to authorize the Development Committee to approve such an agreement attached as **Exhibit "J"**. Mr. Foster then presented his proposal for the 2022 MS4 Annual Report attached as **Exhibit "K"**. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to approve such proposal. Director Richter then asked Mr. Foster to notify Clifton Lind that the introduction of fill on his property impeded the drainage flow of adjacent properties and needed be removed.

Director Richter then recognized Mr. Douthitt for purposes of receiving the bookkeeper's report. Mr. Douthitt presented the updated cash activity report attached as **Exhibit "L"** and reviewed it with the Board. Mr. Douthitt next reviewed the checks being presented for approval and recommended approval of the transfers listed on page one of his report. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to approve the transfers and the payment of bills and invoices.

Director Richter stated that the Board would next discuss and consider the audit of the District's financial statements for fiscal year ended September 30, 2022 and recognized Ms. Martin. Ms. Martin presented her firm's report attached as **Exhibit "M"** and reviewed it with the Board. She explained that her firm's opinion was an unmodified opinion, which was the highest quality of opinion that could be issued by an auditor and indicated that the financial statements were fairly presented in all material respects. She noted that Bott & Douthitt, PLLC had prepared the financial statements and called the Board's attention to the Management's Discussion and Analysis contained in the report, which she noted had also been prepared by Bott & Douthitt, PLLC, and was an overview of the financial statements. Ms. Martin reviewed the financial statements and notes to the financial statements and pointed out the highlights to the Board. She explained that the notes to the financial statements provided additional information. She also reviewed the Texas supplementary schedules which she noted included additional information on the District's investments and taxes, and also included a historical comparison of general fund revenues and expenditures. Ms. Martin then presented the Board representation letter attached as **Exhibit "N"** and explained that this letter confirmed that the District had provided all information required to conduct the audit. She pointed out that the Board representation letter incorporated certain "knowledge" and "reliance" qualifiers that took into account the fact that the Board was relying on the advice of the District's bookkeeper in making the representations set forth in the letter. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to approve the representation letter, the audit report, and the filing of the audit report with the Texas Commission on Environmental Quality (the "TCEQ") and the Texas Comptroller. Discussion ensued regarding the District's future reimbursement of developers for facilities constructed pursuant to reimbursement agreements. Director Richter directed Ms. Smith and Mr. Foster to prepare a recommended plan of action with respect to the reimbursements for presentation to the Board at its April meeting.

Director Richer next stated that the Board would receive a report from the Communications Committee. Director Hill presented a proposal from 360 Production Services attached as **Exhibit "O"** to research and provide advice regarding the District's email, website, and domain hosting options. Board discussion ensued regarding the necessity of such services. After discussion, upon motion by Director Capers and second by Director Hill, the Board voted

3-0 to approve the proposal for an amount not to exceed \$720. Director Richter then stated that there had been a recent issue related to solid waste disposal services that had a consultant had communicated to a Board member, but not the District manager, resulting in confusion. She stated that the District's consultants and contractors needed to make sure to reach out Ms. Oliver regarding District issues, who would then communicate relevant information to and coordinate with the Board members. Director Richter asked Mr. Dean to prepare a memorandum to send to the District's consultants and contractors reminding them to abide by this procedure to avoid future confusion and communication issues.

Director Richter stated that the Board would consider its wholesale water and wastewater services, including contract negotiations with the City of Austin. Mr. Dean stated that Austin Water had appointed a new Water Director, which had apparently resulted in a temporary cessation of wholesale contract negotiations with the City.

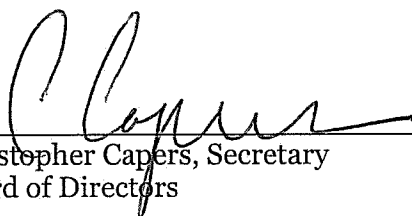
Director Richter recognized Mr. Dean for the purpose of receiving the attorney's report. Mr. Dean directed the Board's attention to and reviewed the following annual review items with the Board: (i) the Resolution Confirming Annual Review of Code of Ethics, Financial Investment, Travel and Professional Services Policy, and Amended List of Qualified Brokers attached as **Exhibit "P"**; (ii) the Resolution Confirming Annual Review of Written Procedures for Post Bond Issuance Federal Tax Compliance attached as **Exhibit "Q"**; and (iii) the Resolution Designating Water Conservation Coordinator and Confirming Annual Review of Water Conservation and Drought Contingency Plan attached as **Exhibit "R"**. Upon motion by Director Hill and second by Director Capers, the Board voted 3-0 to approve the resolutions, as presented. Mr. Dean recommended that the District table annual review of its insurance coverage for a later meeting.

Director Richter then stated that the Board would consider future agenda items and its meeting schedule. Director Capers stated that he had a conflict on the next regularly scheduled meeting date. Mr. Dean stated that his office would coordinate with the directors offline to determine an alternative February meeting date, if necessary.

There being no further business to come before the Board, the meeting was adjourned.



Date: March 1, 2023



Christopher Capers, Secretary
Board of Directors

CERTIFICATE OF PROVISION OF NOTICE OF MEETING FOR
NORTHTOWN MUNICIPAL UTILITY DISTRICT
TO THE TRAVIS COUNTY CLERK'S OFFICE
and
OFFICES OF ARMBRUST AND BROWN, PLLC


THE STATE OF TEXAS §

COUNTY OF TRAVIS §

I, D. Pederson, hereby certify that at 2:50 p.m. on Jan 18, 2023, I provided a copy of the attached notice of meeting of the Board of Directors of Northtown Municipal Utility District to the Travis County Clerk's office located at 5501 Airport Blvd., Austin, Texas for subsequent posting in accordance with Section 551.054 of the Texas Government Code.

I understand that the attached notice was provided to the County Clerk in order to comply with the Open Meetings provision of Chapter 551 of the Texas Government Code and that the Board of Directors of Northtown Municipal Utility District will rely on this certificate in determining whether the provisions of Chapter 551 of the Government Code have been satisfied.

Witness my signature this 18th day of January, 2023.



Printed Name: D. Pederson
Company: Armbrust & Brown PLLC

EXHIBIT A

CERTIFICATE OF POSTING FOR
NORTHTOWN MUNICIPAL UTILITY DISTRICT
AT

(1) 14401 Harris Ridge Blvd. (park pavilion)
(2) 1421 Wells Branch Parkway, Suite 106 (district office)
PFLUGERVILLE, TEXAS 78660

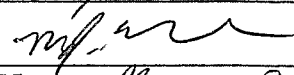
THE STATE OF TEXAS §

COUNTY OF TRAVIS §

I, Mona Oliver, hereby certify that at
3:30 p.m. on January 18, 2023, I posted a copy of the
attached notice of meeting of the Board of Directors of Northtown Municipal Utility District at a
place readily accessible and convenient to the public within the boundaries of the District at the
locations noted above.

I understand that the notice was posted in order to comply with the Open Meetings
provisions of Chapter 551 of the Government Code and that the Board of Directors of Northtown
Municipal Utility District will rely on this certificate in determining whether the provisions of
Chapter 551 of the Government Code have been satisfied.

Witness my signature this 18th day of January, 2023.


Printed Name: Mona Oliver
Company: Northtown M.U.D.

**STAYS IN FILE****NORTHTOWN MUNICIPAL UTILITY DISTRICT
AGENDA**

January 25, 2023

**TO: THE BOARD OF DIRECTORS OF NORTHTOWN MUNICIPAL UTILITY
DISTRICT AND ALL OTHER INTERESTED PARTIES:**

Notice is hereby given that the Board of Directors of Northtown Municipal Utility District will hold a meeting at **5:45 p.m. on Wednesday, January 25, 2023**. This meeting will be held at the District office located at the Wells Branch Tech Center, 1421 Wells Branch Parkway, Suite 106, Pflugerville, Texas. Members of the public are entitled to participate in and to address the Board of Directors during the meeting.

PUBLIC INPUT

1. Resident communications and Board member announcements;

CONSENT ITEMS

2. Minutes of December 27, 2022 Board meeting;
3. Letter from District's financial advisor regarding Municipal Securities Rulemaking Board Rule G-10 and Rule G-42;

DISCUSSION/ACTION ITEMS

4. District security and public safety and related action items, including:
 - (a) Report from Travis County Sheriff's Office, including crime statistics;
 - (b) Legal/Security Committee report;
5. District operations manager and utility operator's report and related action items, including:
 - (a) Utility operations and repairs, including any proposals;
 - (b) Billing report and write-offs;
 - (c) Identity Theft Prevention Program, including:
 - (i) Report on administration and compliance with Identity Theft Prevention Program;
 - (ii) Resolution Confirming Annual Review of Identity Theft Prevention Program;
6. Landscape maintenance report and related action items, including any proposals;
7. District manager's report and related action items, including:
 - (a) Legal/Security Committee report, including covenant violations and enforcement actions;
 - (b) Monthly expenditure report;
 - (c) Reservation ledger;
 - (d) Solid waste services, including monthly report;

- (e) Purchase requests and/or proposals;
 - (f) Case Political District Membership Application;
8. Facilities Committee report and related action items, including:
- (a) Status of construction of office and pavilions;
 - (b) Purchases of appliances, electronics, furniture, and other office items;
 - (c) Approval of pay applications and/or change orders from STR Constructors for construction of office and pavilions;
9. District engineer's report and related action items, including:
- (a) Development update, including:
 - (i) Village at Northtown, Section 2 (Condominiums);
 - (ii) Village at Northtown Multifamily (North Wells Branch/The Parker), including easements and construction agreements;
 - (iii) Village at Northtown Multifamily (Edenbrook), including easements and restrictive covenants;
 - (iv) The Lakes Retail Center;
 - (v) Avalon Bay Multifamily;
 - (b) MS4 compliance matters, including:
 - (i) Permitting update;
 - (ii) 2021 ponds inspections;
 - (iii) Proposal for preparation of 2022 MS4 Annual Report;
 - (iv) Proposal from Williams Mapping for stormwater and erosion control inspections and any related agreement;
 - (c) Senate Bill 3 / Emergency Preparedness Plan, including:
 - (i) Status of application requesting waiver of emergency preparedness plan;
 - (ii) Any proposals related to Senate Bill 3 compliance;
10. District bookkeeper's report and related action items, including:
- (a) Payment of bills and invoices;
 - (b) Fund transfers;
 - (c) Investments;
 - (d) Developer escrow report and reconciliation;
11. Budget, Finance & Rates Committee report, including audit of District's financial statements for fiscal year ended September 30, 2022 prepared by McCall Gibson Swedlund Barfoot PLLC, including approval of audit report, approval of representation letter, and authorizing filing of audit report;
12. Communications Committee report and related action items, including:
- (a) Consultant and contractor communications;
 - (b) Website hosting and maintenance;
 - (c) IT services, including consulting contract to advise on options for domain hosting and email services;
13. Reports from developer and landowner representatives and related action items;

- 14. Wholesale water and wastewater services and related action items, including contract negotiation with City of Austin;
- 15. Attorney's report and related action items;
 - (a) Resolution Confirming Annual Review of Code of Ethics, Financial Investment, Travel and Professional Services Policy, and Amending List of Qualified Brokers;
 - (b) Resolution Confirming Annual Review of Written Procedures for Post Bond Issuance Federal Tax Compliance;
 - (c) Resolution Designating Water Conservation Coordinator and Confirming Annual Review of Water Conservation and Drought Contingency Plan;
 - (d) Annual review of District insurance coverage limits and deductibles, including any applicable Real and Personal Property Schedule updates;
- 16. Future agenda items and meeting schedule.

The Board of Directors is authorized by the Texas Open Meetings Act, Chapter 551, Texas Government Code, to convene in closed or executive session for certain purposes, including receiving legal advice from the District's attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073); discussing personnel matters (Section 551.074); discussing security personnel or devices (Section 551.076); or discussing information technology security practices (Section 551.089). If the Board of Directors determines to go into executive session to discuss any item on this agenda, the presiding officer will announce that an executive session will be held and will identify the item to be discussed and the provision of the Open Meetings Act that authorizes the closed or executive session.



Attorney for the District

 Northtown Municipal Utility District is committed to compliance with the Americans With Disabilities Act. Reasonable accommodations and equal access to communications will be provided upon request. Please call Armbrust & Brown, PLLC at (512) 435-2300 for additional information.

Came to hand and posted on a Bulletin Board in the
County Recording Office, Austin, Travis County, Texas on this the
18th day of January 2023.

Dyana Limon-Mercado

County Clerk, Travis County, Texas

By Yesenia E. Deputy

YESENIA E.



FILED AND RECORDED

OFFICIAL PUBLIC RECORDS

Dyana Limon-Mercado

Dyana Limon-Mercado, County Clerk
Travis County, Texas

202380096

Jan 18, 2023 04:01 PM

Fee: \$3.00

ESPINOZAY



January 1, 2023

Board of Directors

*see attached Client List

Re: MSRB Rule G-10 for Calendar Year 2023
MSRB Rule G-42 for Calendar Year 2023

Dear Board Members:

The Municipal Securities Rulemaking Board (the "MSRB") has implemented MSRB Rule G-10 and Rule G-42 which requires Municipal Advisors, including Public Finance Group LLC ("PFG") to provide the following notification to each of its municipal advisory clients:

Rule G-10: (Registration with the MSRB)

1. PFG is registered with the U.S. Securities and Exchange Commission ("SEC") and the MSRB;
2. Information regarding the MSRB and its rules may be accessed at <http://www.msrb.org/> and
3. A Municipal Advisory Client Brochure is posted on the MSRB's website which describes the process by which a client may file a complaint with an appropriate regulatory authority.

Rule G-42: (Conflicts of Interest)

1. Any payments made by the municipal advisor, directly or indirectly, to obtain or retain engagement to perform municipal advisory activities for the client.
2. Any affiliate of the municipal advisor that provides any advice, service, or product to or on behalf of the client that is directly related to the municipal advisory activities to be performed by the disclosing municipal advisor.
3. Any payments received by the municipal advisor from a third party to enlist the municipal advisor's recommendation to the client of its services, any municipal securities transaction, or any municipal financial product.
4. Any fee-splitting arrangements involving the municipal advisor and any provider of investments or services to the client.
5. Any conflicts of interest arising from compensation for municipal advisory activities to be performed that is contingent on the size or closing of any transaction as to which the municipal advisor is providing advice.
6. Any actual or potential conflicts of interest, of which the municipal advisor is aware after reasonable inquiry, that could reasonably be anticipated to impair the municipal advisor's ability to provide advice to or on behalf of the client in accordance with the MSRB standards of conduct.

7. Any legal or disciplinary event that is material to the client's evaluation of the municipal advisor or the integrity of its management or advisory personnel.

Public Finance Group LLC confirms that we do not have any conflicts of interest which would impact our ability to serve the District as your municipal advisor.

As required, all PFG municipal advisory clients will be provided this information each calendar year. Please feel free to contact me at callen@publicfinancegrp.com should you have any questions.

Sincerely,

Public Finance Group LLC

Municipal Advisor to the District



Cheryl Allen, President
Public Finance Group LLC

Public Finance Group LLC Client List

	Client	County
1	Altesa MUD	Bastrop
2	Bell Co. MUD No. 1	Bell
3	Bell Co. MUD No. 2	Bell
4	Berry Creek Highlands MUD	Williamson
5	Block House MUD	Williamson
6	Buda MUD No. 1	Hays
7	Caldwell County MUD No. 1	Williamson
8	CLL MUD No. 1	Williamson
9	Cottonwood Creek MUD No. 1	Travis
10	Dripping Springs MUD No. 1	Hays
11	Elgin MUD No. 1	Bastrop
12	Elgin MUD No. 2	Bastrop
13	Greenhawe WC&ID No. 2	Hays
14	Harris MUD 55	Harris
15	Harris MUD 153	Harris
16	Harris MUD 374	Harris
17	Harris MUD 433	Harris
18	Lakeside MUD No. 3	Williamson/Travis
19	Magnolia East MUD	Montgomery
20	Mission Bend MUD 2	Harris
21	Moore's Crossing MUD	Travis
22	New Sweden MUD	Travis
23	North Austin MUD No. 1	Williamson/Travis
24	Northeast Travis Co. UD	Travis
25	Northtown MUD	Travis
26	Presidential Glen MUD	Travis
27	Ranch at Cypress Creek MUD 1	Williamson/Travis
28	Round Rock MUD No. 2	Williamson
29	Shell Road MUD	Williamson
30	Siena MUD No. 1	Williamson
31	Siena MUD No. 2	Williamson
32	Southeast Williamson Co. MUD No. 1	Williamson
33	Stonewall Ranch MUD	Williamson
34	Travis MUD 2	Travis
35	Travis MUD 3	Travis
36	Travis MUD 4 - Participant	Travis
37	Travis MUD 4 - Master	Travis
38	Travis MUD 5	Travis
39	Travis MUD 6	Travis
40	Travis MUD 7	Travis
41	Travis MUD 8	Travis
42	Travis MUD 9	Travis
43	Travis MUD 14	Travis
44	Travis MUD 17	Travis
45	Travis County MUD No. 23	Travis
46	Travis County MUD No. 24	Travis
47	Travis WCID 20	Travis
48	Wells Branch MUD	Williamson/Travis
49	West Williamson County MUD 1	Williamson
50	West Williamson County MUD 2	Williamson
51	Wilbarger Creek MUD 1	Travis
52	Wilbarger Creek MUD 2 - Master	Travis
53	Wilbarger Creek MUD 2 - Participant	Travis
54	Williamson Co. MUD 22	Williamson
55	Williamson Co. WSI&DD No. 3	Williamson
56	Williamson Co. MUD No. 30	Williamson
57	Williamson Co. MUD No. 34	Williamson
58	Williamson Co. MUD No. 35	Williamson

Crime Stats

Date	Crime	Location	Notes
12/6/2022	VANDALISM	145XX SPEARMINT TEA TRL	
12/6/2022	VANDALISM	8XX TUDOR HOUSE RD	
12/8/2022	VANDALISM	8XX Dawlish Dr	
12/14/2022	AUTO THEFT	139XX MARICELLA LN	
12/17/2022	THEFT	137XX Merseyside Dr	
12/28/2022	THEFT	3XX W WILD SENNA DR	

EXHIBIT
C



UTILITY MANAGER'S REPORT

Northtown Municipal Utility District Board of Directors Meeting



January 25, 2023

EXHIBIT D

**Northtown Municipal Utility District
Operations Report**

For the Month of December 2022

GENERAL INFORMATION

Occupied Single Family Connections	<u>3096</u>	x 3 =	<u>9288</u>
Vacant Single Family Connections	<u>15</u>		
Vacant Irrigation Connections	<u>1</u>		
Vacant Fire Hydrant	<u>2</u>		
Multi Family Connections	<u>6</u>	830 Units x 3 =	<u>2490</u>
Commercial	<u>2</u>		
Builder Connections	<u>15</u>		
Builder New Taps	<u>2</u>		
Schools	<u>2</u>		
Non-Profit	<u>0</u>		
Fire Hydrants	<u>3</u>		
District Connections	<u>13</u>		
Irrigation Connections	<u>30</u>		
TOTAL CONNECTIONS	<u>3187</u>		<u>11778</u> Estimated Population

BACTERIOLOGICAL ANALYSES

<u>5</u>	Water sample(s) taken on	<u>12/15/22</u>	All bacterial samples were satisfactory.
<u>5</u>	Water sample(s) taken on	<u>12/22/22</u>	All bacterial samples were satisfactory.

WATER ACCOUNTING

Pumped through master meter(s) from	<u>12/01/22</u>	to	<u>12/30/22</u>	<u>20,209,000</u>	Gallons
Total Gallons Received/Billing Period from	<u>10/28/22</u>	to	<u>11/29/22</u>	<u>26,036,000</u>	Gallons
Total Gallons Billed from	<u>10/28/22</u>	to	<u>11/29/22</u>	<u>25,733,000</u>	Gallons
Flushing	<u>10/28/22</u>	to	<u>11/29/22</u>	<u>104,600.0</u>	Gallons
Billing Adjustments from	<u>10/28/22</u>	to	<u>11/29/22</u>	<u>0</u>	Gallons
Gallons gain/loss				<u>(198,400)</u>	Gallons
Percentage gain/loss				<u>-0.76%</u>	

CUSTOMER BILLING REPORT
 NORTHTOWN MUNICIPAL UTILITY DISTRICT
 November 11, 2022 Through December 10, 2022

Current Billing

Basic Service	106,669.71	
Water	211,616.11	
Sewer	115,725.20	
TCEQ	1,648.54	
Deposit	7,100.00	
Misc	9,992.00	

Total Current Billing		\$452,751.56

Aged Receivables

Thirty (30) Days	\$29,959.63	
Sixty (60) Days	14,291.39	
Ninety (90) Days	1,962.49	
One Hundred Twenty (120) Days	2,690.90	
Billed Arrears	48,904.41	
Credit Bal Fwd	-7,310.48	

Total Aged Receivables		\$41,593.93

Accounts Receivables

Penalty	840.00	
Basic Service	103,005.19	
Water	131,195.82	
Sewer	110,421.62	
TCEQ	1,160.08	
Deposit	-\$7,050.00	
Miscellaneous	9,816.29	

	349,389.00	
Total Accounts Receivables		\$349,389.00

Deposit Liability

Balance As Of	11/11/22	\$702,660.47
Collections		7,050.00
Deposits Applied		----- -7,100.00
Balance As Of	12/10/22	\$702,610.47

NORTHTOWN MUNICIPAL UTILITY DISTRICT

Billing Report

December

Connections	November	December
Active	3093	3096
Inactive	18	15
Total	3187	3187

New Connects	0	0
--------------	---	---

Billing Recap

	November	December
Current Billing	\$351,247.17	\$452,751.56
Water	\$121,105.65	\$211,616.11
Sewer	\$111,624.37	\$115,725.20
State Assessment	\$1,174.38	\$1,648.54
Basic Service	\$105,795.32	\$106,669.71
Miscellaneous	\$2,447.45	\$9,992.00
Deposit	\$9,100.00	\$7,100.00
Current Payments	\$425,987.32	\$349,389.00
Arrears	November	December
30 Day	\$40,952.23	\$29,959.63
60 Day	\$2,751.84	\$14,291.39
90 Day	\$86.66	\$1,962.49
120 Day	\$2,874.93	\$2,690.90
Gross Arrears	\$46,665.66	\$48,904.41

Month	November	December
Total Customers	3187	3187
Letters	487	0
Disconnects	21	0

NORTHTOWN MUNICIPAL UTILITY DISTRICT

Water Report

December-22

Total Water Flows

Month	2018	2019	2020	2021	2022
January	21,876	9,926	22,272	24,544	21,970
February	18,713	8,785	18,548	15,091	18,007
March	22,278	21,734	21,764	22,854	22,763
April	23,185	12,957	22,182	23,806	25,955
May	27,596	22,203	24,751	23,113	27,691
June	26,292	22,308	27,650	24,121	31,151
July	27,286	25,733	30,449	24,990	33,802
August	27,286	19,975	37,691	25,512	32,368
September	21,624	27,539	31,636	29,383	34,355
October	12,482	26,984	31,147	25,791	29,539
November	11,181	23,276	32,200	22,580	21,941
December	7,783	23,114	22,754	23,551	20,209
TOTAL	247,582	244,534	323,044	285,336	319,751

Bacteriological Analyses

Samples: satisfactory taken on 12/20/22, 12/27/22

Chlorine Residual

	December
Average	2.1
Maximum (4.0)	2.3
Minimum (0.5)	1.8

Total Wastewater Billed

Month	2018	2019	2020	2021	2022
January	15,158	13,169	14,553	16,930	15,630
February	15,759	15,529	15,095	16,110	16,402
March	14,826	14,513	14,047	15,732	17,357
April	15,060	14,881	16,608	16,685	18,421
May	15,883	15,597	16,834	17,978	17,141
June	16,651	15,290	17,042	16,190	16,956
July	15,933	14,310	17,187	18,157	16,565
August	16,304	14,947	18,367	16,734	17,836
September	16,386	14,979	18,735	17,557	17,071
October	14,907	14,626	22,891	18,225	16,991
November	15,737	15,138	15,472	17,006	16,201
December	15,003	14,068	21,766	17,640	16,796
TOTAL	187,607	177,047	208,597	204,944	203,366

NORTHTOWN M.U.D. - WATER LOSS CHART

DATE FROM	DATE TO	MASTER METER	CONSUMPTION TOTALS	FLUSHING TOTALS	BILLING ADJUSTMENTS	GALLONS UNACCOUNTED	PERCENT GAIN/LOSS
09/30/19	10/28/19	28,465.4	27,596.0	51.0	(46.0)	-864.4	-3.04%
10/29/19	11/25/19	28,100.9	27,140.0	51.0	(46.0)	-955.9	-3.40%
11/26/19	12/27/19	21,268.9	20,087.0	51.0	(13.0)	-1143.9	-5.38%
12/28/19	01/30/20	21,503.9	20,226.0	48.0	(40.0)	-1269.9	-5.91%
01/31/20	02/28/20	17,649.7	16,888.0	48.0	(59.0)	-772.7	-4.38%
02/29/20	03/30/20	19,505.0	19,176.0	73.5	(1,070.0)	-1325.5	-6.80%
03/31/20	04/29/20	21,932.0	20,676.0	61.5	(83.0)	-1277.5	-5.82%
04/30/20	05/29/20	23,209.0	22,141.0	61.5	(92.0)	-1098.5	-4.73%
05/30/20	06/29/20	26,508.0	24,962.0	48.0	(89.0)	-1587.0	-5.99%
06/30/20	07/29/20	30,654.0	30,354.7	39.7	-	-259.6	-0.85%
07/30/20	08/28/20	31,232.0	29,041.0	48.0	-	-2143.0	-6.86%
08/29/20	09/29/20	25,944.0	24,413.0	43.5	-	-1487.5	-5.73%

TOTALS		295,972.8	282,700.7	624.7	(1,538.0)	(14,185.4)	---
AVERAGE		24,664.4	23,558.4	52.1	(128.2)	(1,182.1)	-4.79%

09/30/20	10/28/20	29,284.0	22,488.0	40.5	-	-1278.5	-4.37%
10/29/20	11/25/20	29,696.0	21,112.0	42.0	-	-8542.0	-28.76%
11/26/20	12/29/20	26,656.0	22,031.0	72.0	(4.0)	-4557.0	-17.10%
12/30/21	01/28/21	20,569.0	18,924.0	34.5	-	-1610.5	-7.83%
01/28/21	02/26/21	23,055.0	41,919.0	63.0	(20,156.0)	-1229.0	-5.33%
02/27/21	03/25/21	19,933.0	18,211.0	28.5	-	-1693.5	-8.50%
03/26/21	04/26/21	24,803.2	23,061.0	42.0	-	-1700.2	-6.85%
04/27/21	05/26/21	21,782.4	19,985.0	58.5	-	-1738.9	-7.98%
05/27/21	06/26/21	24,260.7	23,850.0	75.0	-	-335.7	-1.38%
06/27/21	07/26/21	23,480.0	21,612.0	49.5	-	-1818.5	-7.74%
07/27/21	08/25/21	27,510.0	25,274.0	48.0	-	-2188.0	-7.95%

TOTALS		271,029.3	258,467.0	553.5	(20,160.0)	(26,691.8)	---
AVERAGE		24,639.0	23,497.0	50.3	(1,832.7)	(2,426.5)	-9.85%

08/26/21	09/28/21	29,505.0	28,867.0	66.0	-	-572.0	-1.94%
09/29/21	10/28/21	23,503.0	23,324.0	40.5	-	-138.5	-0.59%
10/29/21	11/28/21	22,879.0	22,623.0	46.8	-	-209.2	-0.91%
11/29/21	12/27/22	20,004.0	17,975.0	30.0	-	-1999.0	-9.99%
12/28/21	01/26/22	20,131.0	18,885.0	60.3	-	-1185.7	-5.89%
01/27/22	02/28/22	20,936.0	19,859.0	67.5	-	-1009.5	-4.82%
03/01/22	03/28/22	19,510.0	17,810.0	48.0	-	-1652.0	-8.47%
03/29/22	04/27/22	25,975.0	23,512.0	157.0	-	-2306.0	-8.88%
04/28/22	05/26/22	25,606.0	23,075.0	107.3	-	-2423.7	-9.47%
05/27/22	06/23/22	28,653.0	27,654.0	47.3	-	-951.7	-3.32%
06/24/22	07/27/22	37,409.0	35,142.0	121.3	-	-2145.7	-5.74%
07/28/22	08/30/22	37,270.0	36,104.0	116.3	-	-1049.7	-2.82%
08/31/22	09/29/22	30,568.0	27,773.0	60.4	-	-2734.6	-8.95%

TOTALS		341,949.0	322,603.0	968.7	-	(18,377.3)	---
AVERAGE		26,303.8	24,815.6	74.5	-	(1,413.6)	-5.37%

09/30/22	10/27/22	28,684.0	28,240.0	85.6		-358.4	-1.25%
10/28/22	11/29/22	26,036.0	25,733.0	104.6		-198.4	-0.76%

TOTALS		54,720.0	53,973.0	190.2	-	(556.8)	---
AVERAGE		27,360.0	26,986.5	95.1	#DIV/0!	(278.4)	-1.02%

**Northtown MUD
Water Usage Analysis**

Billing Period	Residential (gallons)	Builder (gallons)	School (gallons)	Non-Profit (gallons)	Fire Hydrant (gallons)	Multi-Family (gallons)	Irrigation (gallons)	Commercial (gallons)	District (gallons)	Monthly Totals (gallons)	Number of Residential Connections	Average Usage	Letters	Terminations
October 2018	14,565,000	-	112,000	10,000	194,000	1,717,000	1,985,000	399,000	-	18,982,000	2,966	4.9	438	22
November 2018	15,210,000	-	126,000	-	9,000	1,805,000	2,003,000	355,000	-	19,508,000	2,966	5.1	511	28
December 2018	13,678,000	-	89,000	5,000	116,000	1,751,000	1,067,000	470,000	-	17,176,000	2,966	4.6	461	25
January 2019	12,647,000	-	111,000	1,000	57,000	1,060,000	776,000	292,000	-	14,944,000	2,966	4.3	499	19
February 2019	15,160,000	-	85,000	-	20,000	1,983,000	2,338,000	317,000	-	19,903,000	2,966	5.1	490	24
March 2019	13,068,000	-	120,000	8,000	242,000	1,662,000	835,000	277,000	-	16,212,000	2,966	4.4	419	31
April 2019	13,747,000	-	97,000	23,000	381,000	1,535,000	973,000	279,000	-	17,035,000	2,966	4.6	367	22
May 2019	15,178,000	-	121,000	16,000	829,000	2,312,000	1,635,000	604,000	-	20,695,000	2,966	5.1	428	15
June 2019	14,370,000	-	132,000	21,000	469,000	2,523,000	1,584,000	779,000	23,000	19,901,000	2,966	4.8	491	24
July 2019	14,451,000	-	24,000	29,000	871,000	2,412,000	1,487,000	764,000	134,000	20,172,000	2,966	4.9	448	29
August 2019	18,176,000	-	22,000	41,000	245,000	2,606,000	1,461,000	1,541,000	94,000	24,186,000	2,966	6.1	427	22
September 2019	19,733,000	-	123,000	29,000	162,000	2,481,000	3,484,000	1,497,000	60,000	27,569,000	2,966	6.7	408	19
Total	179,983,000	-	1,162,000	183,000	3,595,000	23,847,000	19,628,000	7,574,000	311,000	236,283,000				
October 2019	18,436,000	219,000	127,000	27,000	802,000	3,061,000	3,602,000	1,196,000	-	27,470,000	2,966	6.2	513	34
November 2019	17,534,000	1,415,000	134,000	28,000	371,000	2,420,000	2,178,000	516,000	-	24,596,000	2,966	5.9	462	21
December 2019	21,513,000	189,000	103,000	27,000	153,000	3,008,000	2,905,000	294,000	-	28,192,000	2,966	7.3	523	24
January 2020	14,945,000	122,000	104,000	23,000	179,000	2,751,000	1,325,000	629,000	-	20,078,000	2,966	5.0	434	50
February 2020	15,135,000	133,000	100,000	12,000	33,000	2,512,000	1,873,000	415,000	-	20,213,000	2,966	5.1	100	9
March 2020	13,561,000	79,000	93,000	19,000	40,000	1,755,000	993,000	348,000	-	16,888,000	2,966	4.6	-	0
April 2020	14,773,000	102,000	89,000	11,000	33,000	2,038,000	1,722,000	399,000	-	19,167,000	2,972	5.0	-	0
May 2020	16,275,000	151,000	8,000	22,000	0	2,127,000	1,795,000	286,000	-	20,664,000	2,974	5.5	-	0
June 2020	16,981,000	271,000	18,000	13,000	0	2,321,000	2,198,000	338,000	-	22,140,000	2,981	5.7	-	0
July 2020	18,867,000	333,000	13,000	33,000	0	2,621,000	2,651,000	419,000	-	24,937,000	2,981	6.3	-	0
August 2020	23,782,000	787,000	74,000	52,000	0	2,588,000	2,293,000	798,000	-	30,354,000	3,027	7.9	-	0
September 2020	19,958,000	964,000	43,000	16,000	0	5,384,000	1,680,000	996,000	-	29,041,000	3,040	6.6	-	0
Total	211,760,000	4,765,000	906,000	283,000	1,611,000	32,566,000	25,215,000	6,634,000	-	283,740,000				
October 2020	18,976,000	155,000	44,000	21,000	39,000	3,748,000	1,204,000	27,000	199,000	24,413,000	3,041	6.2	527	0
November 2020	15,283,000	128,000	48,000	16,000	32,000	4,591,000	1,353,000	861,000	176,000	22,488,000	3,043	5.0	500	0
December 2020	16,535,000	208,000	18,000	26,000	30,000	2,129,000	1,445,000	721,000	-	21,112,000	3,049	5.4	523	0
January 2021	13,551,000	96,000	49,000	21,000	0	5,000,000	1,004,000	1,309,000	1,001,000	22,031,000	3,053	4.4	445	0
February 2021	10,350,000	35,000	54,000	27,000	0	4,414,000	648,000	3,093,000	303,000	18,924,000	3,059	3.4	312	0
March 2021	14,007,000	14,000	44,000	26,000	0	4,594,000	505,000	2,480,000	93,000	21,763,000	3,071	4.6	357	0
April 2021	14,196,000	17,000	40,000	17,000	0	1,293,000	1,067,000	1,486,000	95,000	18,211,000	3,071	4.6	416	0
May 2021	16,955,000	36,000	97,000	23,000	0	1,886,000	1,742,000	2,198,000	124,000	23,061,000	3,064	5.5	-	0
June 2021	14,883,000	50,000	112,000	12,000	700,000	2,273,000	1,282,000	545,000	128,000	19,985,000	3,072	4.8	402	60
July 2021	13,468,000	9,000	56,000	34,000	0	5,210,000	1,079,000	3,793,000	201,000	23,850,000	3,076	4.4	399	32
August 2021	16,283,000	9,000	25,000	31,000	83,000	2,141,000	1,479,000	1,384,000	177,000	21,612,000	3,167	5.1	384	36
September 2021	18,447,000	25,000	100,000	37,000	62,000	2,597,000	2,370,000	1,338,000	298,000	25,274,000	3,167	5.8	329	37
Total	182,934,000	782,000	687,000	291,000	946,000	39,876,000	15,178,000	19,235,000	2,795,000	262,724,000				
October 2021	17,330,000	53,000	107,000	19,000	10,000	5,415,000	2,626,000	2,900,000	407,000	28,867,000	3,167	5.5	420	28
November 2021	17,692,800	18,000	121,000	13,000	8,000	1,054,200	2,845,000	1,382,000	190,000	23,324,000	3,167	5.6	422	31
December 2021	17,297,000	9,000	111,000	1,000	8,000	1,348,000	1,241,000	2,423,000	185,000	22,623,000	3,167	5.5	418	21
January 2022	13,630,000	7,000	84,000	34,000	0	1,136,000	1,340,000	1,614,000	130,000	17,975,000	3,163	4.3	476	9
February 2022	10,442,000	6,000	68,000	17,000	0	4,297,000	994,000	2,899,000	162,000	18,885,000	3,168	3.3	418	26
March 2022	11,130,000	18,000	104,000	1,000	0	4,839,000	224,000	3,438,000	105,000	19,859,000	3,168	3.5	368	31
April 2022	12,743,000	6,000	95,000	1,000	74,000	1,903,000	811,000	2,050,000	127,000	17,810,000	3,168	4.0	368	31
May 2022	12,025,000	6,000	149,000	-	401,000	4,918,000	2,307,000	3,508,000	198,000	23,512,000	3,169	3.8	400	27
June 2022	12,189,000	8,000	100,000	1,000	14,601,000	5,559,000	2,228,000	3,407,000	210,000	38,303,000	3,169	3.8	446	40
July 2022	13,953,000	10,000	44,000	0	0	5,755,000	2,064,000	3,091,000	262,000	25,179,000	3,168	4.4	494	48
August 2022	18,397,015	12,000	31,000	-	0	7,068,000	3,160,000	4,553,000	371,000	33,592,015	3,172	5.8	498	19
September 2022	16,623,015	13,000	80,000	-	6,000	6,011,000	3,015,000	3,990,000	1,905,000	31,643,015	3,179	5.2	463	36
Total	173,451,830	166,000	1,094,000	87,000	15,108,000	49,303,200	22,855,000	35,255,000	4,252,000	301,572,030				
October 2022	13,059,028	28,000	101,000	-	1,000	6,900,000	3,249,000	4,083,000	352,000	27,773,028	3,181	4.1	568	25
November 2022	11,794,011	10,000	144,000	-	0	10,714,000	2,168,000	2,972,000	438,000	28,240,011	3,187	3.7	487	21
December 2022	15,860,048	7,000	46,000	-	459,000	5,730,000	2,143,000	1,314,000	174,000	25,733,048	3,187	5.0	-	-
Total	40,713,087	45,000	291,000	-	460,000	23,344,000	7,560,000	8,369,000	964,000	81,746,087				
Active	Residential 3096	Builder 15	School 2	Non-Profit 0	Fire Hydrant 3	Multi-Family 6	Irrigation 30	Commercial 2	District 13	Builder Taps 2	3187			

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
WATER REPAIR LOG > \$500
DECEMBER 2022**

DATE	ADDRESS	PROBLEM	COST
01/02/19	IN DISTRICT	SPECIAL MAILING	\$2,370.25
02/01/19	13605 CAMBOURNE DR	EXCAVATED TO REPAIR BROKEN HYDRANT INSTALL REPAIR KIT	\$1,156.06
04/15/19	IN DISTRICT	BACKFLOW TESTING	\$1,732.50
05/17/19	IN DISTRICT	REPAIRED BROKEN LINE AT PARK ON HARRIS RIDGE	\$2,288.57
08/19/19	1513 JASMINE TEA LN	ASPHALT AFTER REPAIR.	\$1,947.21
09/05/19	IN DISTRICT	COMPLETE WORK ON FIRE HYDRANT	\$2,912.58
10/28/19	14317 1/2 SILVER LACES LANE	INSTALLED METER	\$761.56
10/3/19	13709 GREINERT DR	EXCAVATED DOWN 3' CRIMPED LINE. INSTALLED UBRANCH. FLUSHED, BACKFILL & CLEANED SITE	\$1,068.42
12/18/19	IN DISTRICT	ASSISTED CONTRACTOR W/FINDING HIGH WATER PRESSURE IN AREA.	\$971.79
TOTAL FOR 2019			\$22,132.80

02/17/20	13809 CAMBOURNE DR	REPLACED BROKEN CURB STOP. ANGLE STOP WAS LEAKING.	\$1,020.89
04/29/20	IN DISTRICT	COMPLETE WORK ON FIRE HYDRANT	\$4,220.11
05/11/20	IN DISTRICT	WORK ON WATER DISTRIBUTION. COMPLETED DIGGING AT METER BOXES	\$1,576.25
05/15/20	IN DISTRICT	REMOVE DIRT AND SURVEY METER BOXES	\$531.08
05/15/20	IN DISTRICT	WORK ON WATER AND SURVEY REMOVE DIRT FROM BOXES	\$633.08
06/17/20	1100 TUDOR HOUSE RD	EXCAVATION WORK COMPLETED.	\$2,599.36
06/10/20	1106 OLYMPIC DR	REPLACED CONCRETE AFTER TAP REPAIR.	\$1,459.93
TOTAL FOR 2020			\$12,040.70

04/16/21	IN DISTRICT	REPAIRD METER	\$640.43
04/19/21	13806 CAMBOURNE DR	LANDSCAPE AFTER WATER MAIN REPAIR.	\$861.16
04/19/21	15217 VALERIAN TEA DR	REPLACED BROKEN CURBSTOP. HOMEOWNER REPORTED LEAK.	\$1,003.79
05/05/21	1709 DARJEELING DR	HOUSELINE LEAK WORK COMPLETE.	\$829.15
06/10/21	14212 TEA ROOM CV	REPLACED BROKEN CURB STOP. CRIMPED & REPAIRED ANGLE STOP.	\$2,104.65
07/12/21	812 TWISTED FENCE DR	ASPHALT AFTER REPAIR.	\$1,375.38
08/05/21	1408 VANILLA BEAN	COMPLETE WORK ON FIRE HYDRANT. DUG DOWN EXPOSED BROKEN EXTENSION, REPLACED AND PUT NEW HYDRANT AS WELL. FINISHED WITH BACKFILL GRAVEL AND LOAM.	\$4,815.05
8/17/21	IN DISTRICT	SERVICED FIRE HYDRANTS. EXCAVATED TWO FIRE HYDRANT LOCATIONS. REPAIRED THE BARREL AND BACKFILLED.	\$2,030.04
09/30/21	IN DISTRICT	INSPECTIONS.	\$1,219.51
09/29/21	701 WATSON WAY	FOUND LEAKING BLOW OFF VALVE. CLOSED OFF VALVE TO ISOLATE LEAK. PUMPED OUT GROUND WATER AND CHIPPED AWAY CONCRETE. MADE REPAIR.	\$2,916.66
07/20/21	910 CRIEFF CROSS	DISTRICT LINES CLEARED. TELEVISED LINE AND LOCATED BREAK. CUT OUT SIDE WALK AND DUG DOWN 5FT TO EXPOSE BREAK	\$7,870.38
08/12/21	1212 OLYMPIC DR	EXCAVATED DOWN 3FT TO CLEAN OUT CAP STUCK IN STACK. USED HYDRO VAC TO GET DEBRIS OUT.	\$5,917.84
12/03/21	IN DISTRICT	ASPHALT AFTER REPAIR	\$1,091.78
12/03/21	13714 LETTI LN	CONCRETE WORK COMPLETED. EXCAVATED MATERIAL OUT TO PREP FOR CONCRETE.	\$3,295.97
12/17/21	IN DISTRICT	WATER SYSTEM WORK COMPLETED	\$719.81
12/17/21	IN DISTRICT	PURCHASED NEW F/H METER WITH BACKFLOW - INSTALLED METER	\$1,743.56
TOTAL FOR 2021			\$38,435.16

01/25/22	13722 LAMPTING DR	HOUSELINE LEAK. REPLACED THE SHUT OFF VALVE DUE TO METER CHANGE OUT. FIXED LEAK AND FLUSHED SYSTEM AND BAKFILLED HOLES.	\$555.82
01/13/22	IN DISTRICT	SUBCONTRACT WORK COMPLETED AT FACILITY. PRESSURE LOGGER INSTALLED.	\$1,367.67
01/25/22	808 TWISTED FENCE DR	USED HYDRO VAC TO FIND BLOWN OFF ANGLE STOP. CRIMPED LINE AND MADE REPAIR. BACKFILLED HOLE AND CLEANED SITE.	\$1,409.99
01/26/22	IN DISTRICT	PULLED F/H METER FOR INSPECTION AND REPAIR AT FMS	\$572.06
02/07/22	1213 STAPLE CV	EXCAVATED & REPAIRED WATER MAIN. EXCAVATED TO CAPUSER BROKEN SERVICE LINE. REPAIRED LINE AND BACKFILLED AND CLEANED SITE	\$791.26
02/28/22	IN DISTRICT	WATER SYSTEM WORK COMPLETE. CUSTOMER REPORTED HIGH PRESSURE. FOUND THAT THE PRV WAS OPEN TO SYSTEM WITHOUT SETTING PRV. ADJUSTED AND CHECKED PRESSURE.	\$513.00
03/08/22	IN DISTRICT	WATER SYSTEM WORK COplete. MAINTENECE ON STANDBY FROM FREEZE.	\$711.55
04/27/22	IN DISTRICT	SUBCONTRACT WORK COMPLETED AT FACILITY. BACKFLOW PREVENTER TESTING	\$1,504.43
06/07/22	IN DISTRICT	WATER SYSTEM WORK COMPLETE. EXPOSED OLD SERVICE LINE LEAK REPAIR NEXT TO JD MARKET TO VERIFY IF NEW LEAK HAD CREATED DEPRESSION IN ROAD. GROUND WAS SATURATED 4FT BELOW SURFACE AND HOLE FILLED WITHH 2FT OF WATER ONCE EXPOSED. NO LEAK FOUND AND NO TRACE OF CHLORINE. BACKFILLED HOLE WITH GRAVEL AND FLOWFILL.	\$6,948.29

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
WATER REPAIR LOG > \$500
DECEMBER 2022**

DATE	ADDRESS	PROBLEM	COST
06/23/22	IN DISTRICT	COMPLETE WORK ON FH. BOLTS FOUND BROKEN ON THE BOTTOM OF HYDRANT. INSTALLED A NEW TRAFFIC REPAIR KIT 14412 HARRIS RIDGE BLVD.	\$615.46
06/23/22	IN DISTRICT	MARKED DISTRICT LINE. LOCATES REQUESTED BY CONTRACTOR. TALKED AREA MAPS AND EMAILED ON 5/18. LOCATED IN FIELD ON 5/19.	\$581.21
06/23/22	IN DISTRICT	REFER TO MAINT. CHECKED PRV IF IT WAS BROKEN. SETTINGS WERE ALMOST DBL.PRESSURE BUT NORMAL. COA PRV UPSTREAM OF HARRIS RIDGE FAILED. COA CONTACTED. ISOLATED MM UNTIL REPAIRED 5/20.	\$2,280.07
06/23/22	13608 LETTI LN	HOUSELINE LEAK. SERVICE LINE WAS LEAKING UNDER CUSTOMERS DRIVEWAY. CUT OUT PATCH AREA TO EXCAVATE AND EXPOSE LINE. FOUND BLOWN OFF FITTING. TURNED WATER OFF AND MADE OUR REPAIR. BACKFILLED WITH GRAEL AND ROAD BASE AND CLEANED SITE. WILL RETURN FOR CONCRETE.	\$3,702.34
07/11/22	13921 JOHN HENRY FAULK-IRR	INSTALLED METER. PICKED UP METERSAND INSTALLED 1" METER. THE 2" POLY LINE NEEDED TO BE ADJUSTED TO BETTER LOCATION.DUE TO IT BEING TOO CLOSE TO THE 1". MOVED THE LINE AND INSTALLED 2" METER. LOCATION:JOHN HENRY FAULK DR PARK.	\$2,948.90
06/30/22	IN DISTRICT	COMPLETE WORK ON FH. HYDRANT LOOKS LIKE IT WAS HIT BY CAR. MISSING WILL NEED TO DIG AND REPLACE. LOCATION: 14401 THE LAKES	\$3,346.74
06/30/22	IN DISTRICT	COMPLETE WORK ON FH.HYDRANT WAS HIT BY CAR. REPORTED BY SURVEYING COMPANY. REINSTALLED HYDRANT WITH NEW TRAFFIC REPAIR KIT.	\$731.47
06/30/22	ARJEELING DR	LANDSCAPED AFTER TAPLINE REPAIR. PREPPED FOR CONCRETE PATCH GOT RID OF SPOILS,CLEANED UP SITE WASHED DOWN CUSTOMERS DR.WAY. POURS NEW CONCRETE INTO PATCH AND FINISHED IT ONCE IT DRIED.	\$1,095.13
06/30/22	1513 DARJEELING DR	REPLACED BROKEN CURBSTOP ANGLE STOP WAS LEAKING FROM THE NUT UNDER THE CURBSTOP. DUG UP METER BOX AND CRIMPED COPPED LINE 1". REPLACED CURVSTOP AND UNCRIMPED LIN. FLUSHED LINE AND BACHFILLED.	\$505.58
06/30/22	1521 DARJEELING DR	REPLACED BROKEN DISCHARGE. ANGLE STOP WAS LEAKING FROM THE NUT UNDER CURB STOP. DUG UP METER VOX AND CRIMPE COPPE. FLULED R LINE CHANFED ANGLE STOP THEN UNCRIMPED LINE AND BACKFILLED FLUSHED LINE.	\$508.58
08/08/22	14000 The Lakes Blvd 8X2	COMPLETE WORK ON FH. TOOK HYDRANT APART, FOUND TOP BOLTS SHEARED OFF. NEED TO DIG UP AND REPLACE. MARKED LOCATION.	\$5,542.23
08/26/22	IN DISTRICT	PULLED HYDRANT METER AND DROPPED OFF TO HAVE BACKFLOW DEVICE INSTALLED	\$1,219.32
08/17/22	13800 GREINERT DR	EXCAVATED & REPAIRED SHUKI TAP LEAK. DUG DOWN 5 FT TO EXPOSE 1" CORP AND MAIN LINE. ISOLATED LEAK FROM CORP AND CUT OUT BAD POLY. USED COUPLING AND NEW POLY FOR REPAIR, FLUSHED SERVICE AND PRESSURE TESTED REPAIR. BACKFILLED WITH GRAVEL AND BASE	\$3,383.93
09/08/22	IN DISTRICT	CHECKED FOR CLOSED VALVES. ASSISTED OPERATOR IN CHECKING PRESSURES ON CLA-VALS IN VAULT. CHECKED DISTRICT PRV PRESSURE AND RESIDUALS PRESSURE WHEN F/H IS OPEN.	\$1,292.27
10/06/22	14401 HARRIS RIDGE BLVD-2	SUB-CONTRACT WORK COMPLETED. ANNUAL METER CAIBRATION.	\$1,255.00
10/05/22	IN DISTRICT	MET CONTRACTOR AT FACILITY-LOCATNG LINES.	\$2,058.35
10/26/22	IN DISTRICT	WATER SYSTEM WORK COMPLETE. OPERATTOR REPORTED 8"BACKFLOW PREVENTOR LEAKIN. FOUND THAT RELIEF VALVE HAD LEAK IN GASKET NOT ALLOWING TO SEAL. REPLACED RELIEF VALVE GASKET, TIGHTENED VALVE PACKING GLANDS.	\$1,164.47
10/31/22	IN DISTRICT	MAINTI NEEDED FOR REPAIR. LEAK WAS CAUSED BY CONSTRUCTION COMPANY HITTING A PVC BELONGING TO THE CONDOS ON HARRIS BLVD	\$552.00
11/10/22	F/H N HARRIS RIDGE BLVD	RELOCATE HYDRANT METER	\$669.50
11/18/22	IN DISTRICT	SUB-CONTRACT WORK COMPLETED-MET AND DISCUSSED WHAT ALL NEEDED TO BE INSULATED AT FACILITIES IN NORTHTOWN. 2 BACKFLOW AND 1 ABOVE GROUND 6" RPZ @ THE PARK.	\$4,008.85
12/16/22	IN DISTRICT	HOUSELINE LEAK. CONTRACTOR HIT A IRRIAGTION LINE 2" PVC. WE TRIED TO TURN OFF THE METER BUT DID REPAIR HOT WITH NEW HYMAX AND SOME NEW PIPE. 14500 HARRIS RIDGE CONDOS	\$2,552.37
12/15/22	14720 BRUNO CIRCLE	REPAIRED METER LEAK W/WASHERS. NUT ON THE ANGLE STOP WAS LEAKING. WE ADJUSTED THE ANGLE STOP TO STOP LEAK.	\$705.00
12/28/22	F/H JOHN HENRY FAULK	REPAIRED METER-PULLED HYDRANT AND DROPPED METER AT FMS.	\$1,274.50
TOTAL FOR 2022			\$56,367.34

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
WASTEWATER REPAIR LOG > \$500
DECEMBER 2022**

DATE	ADDRESS	PROBLEM	COST
04/23/18	1001 PEPPERMINT TRAIL	CONCRETE WORK COMPLETED	\$1,049.27
08/30/18	NTWN LS1 HARRIS RIDGE	SANITARY SYWSTEM WORK COMPLETE	\$969.36
10/12/18	IN DISTRICT	SANITARY SYWSTEM WORK COMPLETE	\$36,270.25
10/12/18	IN DISTRICT	FM TIE INS AT COA MH DETERIORATED. WORK COMMENCED WITH EXPOSING LINE. ONCE EXPOSED FOUND LEAK TEMPORARY MH WAS INSTALLED, TWO ADDITIONAL MHS INSTALLED.	\$78,639.26
11/30/18	13612 #A HARRIS RIDGE BLV	GRINDER PUMP PROBLEM. CONTACTED WWTS TO PUMP & CLEAN WET WELL.	\$908.60
11/16/18	NTWN LS2-TUDOR HOUSE	HAUL OFF SPOILS TO OFFICE	\$1,263.95
12/07/18	IN DISTRICT	HAULED OFF DEBRIS AFTER REPAIR	\$992.10
01/14/19	14720 LIPTON LN	BLOCKAGE IN DISTRIC LINE	\$776.13
02/14/19	13805 CEYLON TEA DR	SANITARY SYSTEM WORK COMPLETE	\$937.55
04/12/19	1213 SWEET LEAF LN	LINE CLEARING	\$1,503.30
04/10/19	IN DISTRICT	SANITARY SYSTEM WORK COMPLETE	\$1,105.00
05/06/19	IN DISTRICT	INSPECTED FOR INFLOW & INFILTRATION.	\$2,148.94
07/03/19	IN DISTRICT	RAISED MANHOLE SURVEY IN CREEK	\$3,165.91
07/30/19	IN DISTRICT	COORDINATION OF FM REPAIR AT DESSAU.	\$27,835.49
07/26/19	IN DISTRICT	TRAFFIC CONTROL FOR LANE. SHUT DOWNS NEEDED FOR WATER TRANSPORT	\$6,363.89
04/13/20	1106 OLYMPIC DRIVE	HAND MIXED 40 BAGS OF CONCRETE. PUT ORANGE FENCE AND SIGNS BACK UP. POURED CONCRETE.	\$2,231.81
04/15/20	IN DISTRICT	PERFORMED MANHOLE SURVEY	\$2,231.81
04/29/20	125 SEGOVIA WAY	BLOCKAGE IN DISTRICT LINE - FIXED.	\$2,231.81
05/27/20	14313 TEA CUP LN	EXCAVATED & REPAIRED SANITARY LINE.	\$2,231.81
06/04/20	14313 TEA CUP LN	CONCRETE WORK COMPLETED.	\$1,335.34
09/02/20	13702 CAMBOURNE DR	EXCAVATED & REPAIRED SANITARY LINE.	\$5,929.54
01/15/21	13805 CEYLON TEA CIR	EXCAVATED & REPAIRED SANITARY LINE.	\$4,606.89
01/14/21	13801 CEYLON TEA CIR	EXCAVATED & REPAIRED SANITARY LINE.	\$3,607.51
02/05/21	13805 CEYLON TEA CIR	CONCRETE WORK COMPLETED	\$2,403.78
03/22/21	125 BLUE FLAX LN	EXCAVATED & REPAIRED SANITARY LINE.	\$2,669.66
03/31/21	13611 CAMBOURNE DR	EXCAVATED & REPAIRED SANITARY LINE.	\$2,201.82
03/31/21	13611 CAMBOURNE DR	RAKED OUT DIRT AND PUT DOWN GRASS.	\$523.58
04/12/21	13806 CAMBOURNE DR	EXCAVATED & REPAIRED SANITARY LINE.	\$3,357.11
05/20/21	13927 CONNER DOWNS DR	TELEVISED SEWER LINE.	\$959.39
05/13/21	13801 GREINERT DR	SANITARY SYSTEM WORK COMPLETE.	\$527.07
09/30/21	IN DISTRICT	EXCAVATED & REPAIRED SANITARY LINE. CONTRACTOR HIT DISTRICT LINE WHEN INSTALLING NEW DISTRICT LINE. WE MADE CUSTOMER PROBLEM - DISTRICT LINES CLEAR. SEWER DISTRICT SIDE IS BACKED UP. USED JETTER TO PUSH ROOT BLOCKAGE OUT. TELEVISED LINE.	\$7,511.18
01/25/22	15200 LANTERN DR	NEW FORCE MAIN - SANITARY SYSTEM WORK COMPLETE. INSTALLED 2" WET TAP FOR CONTRACTOR. SHUT OFF LIFT STATIONS AND ASSISTED CONTRACTOR WITH 5 TIE INS AND TRAFFIC CONTROL. OPENS ALL ARV'S AND PRESSURE TESTED THE REPAIR.	\$13,943.13
01/25/22	IN DISTRICT	EXCAVATED AND REPAIRED SANITARY LINE. DUG DOWN AND EXPOSED BROKEN SEWER PIPE. CUT OUT BROKEN PIPE AND REPLACED WITH NEW PARTS. BACKFILLED AND CLEANED SITE.	\$13,238.39
01/25/22	15200 LANTERN DR		\$2,905.66
01/25/22	13918 MERSEYSIDE DR	CUSTOMER PROBLEM - DISTRIC LINES CLEAR. NO BACK UPS ON DISTRICT SIDE. JETTED FROM 6" CLEAN OUT TO MAIN. STILL FOUND MET WITH CONTRACTOR WALKTHROUGH PERFORMED WITH PITTS AND DISTRICT ENGINEERS OF NEW UTILITIES.	\$519.16
02/28/22	IN DISTRICT		\$549.91
03/10/22	13802 CAMBOURNE DR	CUSTOMER PROBLEM - DISTRICT LINES CLEAR. FOUND BOTH SERVICES BACKED UP ON ARRIVAL. TRIED TO JET OUT BOTH LINES. THEN USED AUGER TO CUT ROOTS FOUND IN LINE.	\$951.93
03/30/22	13802 CAMBOURNE DR	EXCAVATED & REPAIRED SANITARY LINE. EXCAVATED 12 FT DEEP ON A 6 IN MAIN THAT WAS CRACKED AT THE WYE. CLEARED OUT ROOTS. BACKFILLED AND CLEANED SITE.	\$10,654.18
05/25/22	IN DISTRICT	VACTOR TRUCK WORK-COMLETE. USED VACTOR TO CLEAN LINES BETWEEN MANHOLES. 700 EAST WELLS BRANCH. NEW DISTRICT BLDG.	\$793.46

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
WASTEWATER REPAIR LOG > \$500
DECEMBER 2022**

DATE	ADDRESS	PROBLEM	COST
05/25/22	IN DISTRICT	SANITARY SYSTEM WORK COMPLETE. SURVEYED MANHOLES; CHECKED CONDITION OF MANHOLES, CREEKS AND STORM PONDS. NO SIGNS OF I71. REPLACED MISSING BOLTS AS NEEDED.	\$2,160.93
06/23/22	IN DISTRICT	CENTRAL MAINT WORK COMPLETED. RELOCATED UNUSED FORCE MAIN. MATERIAL AT THE OFFICE WITH HEAVY MACHINE. 40FT STICKS OF 16" PIPING.	\$2,926.91
10/05/22	13805 MERSEYSIDE DR	EXCAVATED & REPAIRED SANITARY LINE. WE EXPOSED SEWER LINE 5FT DOWN. HAVING TO CUT THE SIDEWALK OUT. MADE AND MADE OUR REPAIR TO THE LINE.	\$6,209.37
10/26/22	13805 MERSEYSIDE DR	CONCRETE WORK COMPLETED. REPLACED A CONCRETE PATCH FROM A PREVIOUS SEWER DIG. 5FT X 4 FT.	\$576.61
12/16/22	15013 HYSON CROSSING	VECTOR TRUCK WORK - COMPLETE. CLEANED OUT DISTRICT LINE. LINE WAS CLEARED.	\$1,305.28
12/15/22	15013 HYSON CROSSING	SEWER COMPLETELY BACKED UP. USED VECTOR TO JET THE LINE ONCE CLEARED WE TELEVISED THE LINE TO INSPECT. LINE WAS CLEAR.	\$1,095.37
12/15/22	14120 CEYLON TEA CIR	EXCAVATED & REPAIRED SANITARY LINE. DUG DOWN 6FT TO REACH WYE WITH FULL OF ROOTS MADE ENOUGH ROOM AND CUT OUT BAD PIPE AND REPAIRED BACKFILLED WITH GRAVEL AND CLEANED SITE.	\$3,153.82
TOTAL FOR 2022			\$60,984.11
TOTAL FOR 2021			\$28,367.99
TOTAL FOR 2020			\$16,192.12
TOTAL FOR 2019			\$43,836.21
TOTAL FOR 2018			\$135,182.33

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
GENERAL MANAGER'S REPORT
WRITE-OFF LIST
Dec-22**

NAME:	Owner / Renter	Date Finaled	Write-Off	Deposit Applied
Michael W Williams	Owner	11/23/2022	\$113.66	\$150.00
Meredith Rebecsek	Rental	11/30/2022	\$180.99	\$150.00
			\$294.65	

Approved by the Board of Directors at the meeting held on January 25, 2023.

_____ Date _____

_____ Date _____

_____ Date _____

**NORTHTOWN MUD
WRITE-OFFS
FISCAL YEAR TOTALS**

	2019/20	2020/21	2021/22	2022/23
OCTOBER				
WRITE-OFF	\$ 276.53	\$ 1,681.38	\$ 1,620.83	\$ 684.38
COLLECTED	\$ -	\$ -	\$ -	\$ -
NOVEMBER				
WRITE-OFF	\$ 684.32	\$ 1,810.70	\$ 3,140.46	\$ 633.24
COLLECTED	\$ -	\$ -	\$ -	\$ -
DECEMBER				
WRITE-OFF	\$ 1,400.21	\$ 577.34	\$ 80.62	\$ 294.65
COLLECTED	\$ -	\$ -	\$ -	
JANUARY				
WRITE-OFF	\$ 165.18	\$ 1,945.60	\$ -	
COLLECTED	\$ -	\$ -	\$ -	
FEBRUARY				
WRITE-OFF	\$ 79.55	\$ 898.79	\$ 597.86	
COLLECTED	\$ -	\$ -	\$ -	
MARCH				
WRITE-OFF	\$ 493.52	\$ -	\$ -	\$ -
COLLECTED	\$ -	\$ -	\$ -	\$ -
APRIL				
WRITE-OFF	\$ 347.84	\$ -	\$ 156.90	
COLLECTED	\$ -	\$ -	\$ -	
MAY				
WRITE-OFF	\$ 118.38	\$ 5,502.46	\$ 1,070.12	
COLLECTED	\$ -	\$ -		
JUNE				
WRITE-OFF	\$ -	\$ 1,130.42	\$ 732.92	
COLLECTED	\$ -	\$ -	\$ -	\$ -
JULY				
WRITE-OFF	\$ 1,534.99	\$ 5,413.65	\$ 294.08	
COLLECTED	\$ -	\$ -	\$ -	\$ -
AUGUST				
WRITE-OFF	\$ 1,534.99	\$ 2,420.24	\$ 1,739.84	
COLLECTED	\$ -	\$ -	\$ -	\$ -
SEPTEMBER				
WRITE-OFF	\$ 837.99	\$ 226.38	\$ 613.52	
COLLECTED	\$ -	\$ -	\$ -	
TOTAL COLLECTIONS:	<u>\$ 7,473.50</u>	<u>\$ 21,606.96</u>	<u>\$ 10,047.15</u>	<u>\$ 1,612.27</u>
TOTAL COLLECTED:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**RESOLUTION CONFIRMING ANNUAL REVIEW OF
IDENTITY THEFT PREVENTION PROGRAM**

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, NORTHTOWN MUNICIPAL UTILITY DISTRICT (the "District") is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54, *Texas Water Code*;

WHEREAS, the District maintains customer accounts for utility services and/or other purposes; and

WHEREAS, an effort to detect, prevent, and mitigate identity theft in connection with any customer accounts of the District, the Board of Directors of the District (the "Board") previously adopted an Identity Theft Prevention Program (the "Program") by Order dated April 28, 2009; and

WHEREAS, the Program is required to be updated periodically to reflect any changes in risks to District customers and to the safety and soundness of the District from identity theft; and

WHEREAS, the Program further requires that the District's utility operations service provider, which implements the Program, report to the Board at least annually on the District's administration of and compliance with the Program; and

WHEREAS, the Board desires to confirm its (i) receipt of such report and (ii) review of the Program;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF NORTHTOWN MUNICIPAL UTILITY DISTRICT THAT:

Section 1. The Board confirms that on this date it has (i) received a report from the District's utility operations service provider on the District's administration of and compliance with the Program, (ii) reviewed the Program, and (iii) determined that no changes to the Program are necessary at this time.


Section 2. The Secretary of the Board is directed to file a copy of the Resolution in the official records of the District.

This Resolution may be executed in multiple counterparts, each of which will be deemed an original and of which together will constitute one and the same instrument. A facsimile or .pdf of the signature of the undersigned, and a signature of the undersigned transmitted by fax, email or similar electronic means, will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

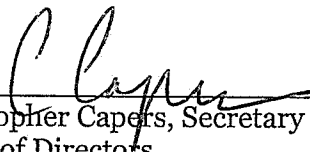
EXHIBIT E

ADOPTED this 25th day of January 2023.




Brenda Richter, President
Board of Directors

ATTEST:


Christopher Capers, Secretary
Board of Directors

MONTHLY REPORT

Northtown M.U.D.

Report Period: 12/01/2022 - 12/31/2022

Parks & Entrance Grounds Maintenance

The park areas, entrances, medians, and/or easements received regular maintenance (including weed control, litter control, mowing, string-trimming, tree trimming, and shrub pruning) on the following dates:



12/6 – 12/7

12/13 – 12/14

12/21

Task/Observation/Area: Highlights of services performed during regular maintenance

Crews completed the standard maintenance tasks such as mowing & string-trimming of the District's irrigated turf areas, as well as having fertilized the District's color beds and overseeded turf areas. Crews also applied more rye and fescue seed to bare areas in the dog park too. Finally, crews picked up an excessive amount of leaves dropped throughout the District's boundaries.

Greenbelt & Drainage Maintenance

Greenbelt & Drainage maintenance occurred during the week(s) of:

12/08/2022

Task/Observation/Area: Additional services/observations pertaining to the greenbelts & drainage

Crews performed the standard maintenance tasks such as mowing & string-trimming of the District's channels and greenbelts, as well as having collected/removed approximately 16-cu. ft. of trash/litter from within these same channels and greenbelts located within the District.



Trail System Maintenance

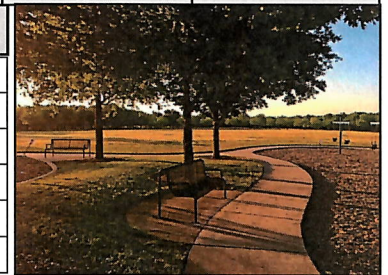
12/6 – 12/7

12/13 – 12/14

12/21

Task/Observation/Area: Additional services/observations pertaining to the trail system

After completing the standard maintenance tasks such as mowing & string-trimming of the District's entire trail system, crews also performed weed control in areas where needed within the District's trails. Finally, crews also raked out any rough areas they observed within the District's trail system as a way of achieving a smoother, neater overall appearance to the District's trails.



Irrigation System Maintenance

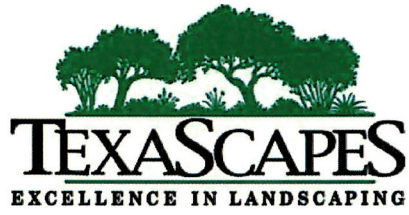
12/6 – 12/7

12/13 – 12/14

12/21

Task/Observation/Area: Additional services/observations pertaining to the irrigation system

The Licensed Irrigator performed a comprehensive irrigation system analysis and he made any subsequent repairs totaling less than the pre-approved \$300 maximum while he was still on the District's property. NOTE: The irrigation system was temporarily turned off in preparation of freezing temperatures.



Status of Proposal Work	
Proposal # 10013 – NT MS4 #14 Gaston Sheldon Pond – Wet Pond Maintenance 2022	- Pending/In-progress

Notes / Miscellaneous

NORTHTOWN MUD

MONTHLY REPORT

December 17, 2022 – January 13, 2023

- Weekly general cleaning at office, pavilion, parks and ponds.
 - Removed and posted next meeting agenda.
 - Posted next monthly board meeting date on entry signs.
 - Changed out memory cards and replaced batteries as needed in game cameras.
 - Assisted with covenant inspections and general administration.
 - Flushed well valves weekly as preventative maintenance recommended by CTWM.
 - Removed 18 bandit signs throughout the district and flyers posted around district.
 - Cleaned out all water fountains & checked for loose bolts on all picnic benches, tables and playscapes.
 - Cut down and disposed of fallen trees and various limbs throughout park system after wind events.
 - Removed various debris from district creeks and ponds.
 - Cleaned and sharpened all chainsaw chains several times and made required repairs.
 - Performed preventive maintenance on all motorized equipment.
 - Monitored Wildflower well status and entered data in log.
 - Washed all shop rags, Ford F150 and ATV's.
 - Stocked wood pile for free disbursement in 50 Acre Park and Wildflower Park.
 - Made minor granite trail repairs due to rain.
 - Continue raising canopy in various park areas to maintain an open line of sight.
 - Picked up and disposed of dumped debris on various alleys & roadways in the District.
 - Continue cutting down dead trees marked for removal.
 - Closed and opened Dog Park during rainfall.
 - Cleanup and disposed of fallen trees & branches after storms.
 - Reported missing street sign to Travis County.
 - Ordered replacement parts for jump feature in the Dog park at 50 Acre Park. Eroded. *(open item)*
 - Closed 50 Acre Park soccer fields for rehab project. *(open item)*
 - Repainting disc golf basket project. *(open item)*
 - Ordered replacement playscape parts for Stoney Creek playscape. *(closed item)*
-
- Scheduled tree removal with Advanced Arbor Solutions regarding tree branch removal from powerlines project. Weather permitting begin 12/18/22. *(closed item)*
 - Alterman identified additional issue with well #1. Waiting on quote. *(open item)*
 - Authorized Alterman to perform Well system well #1 VFD repair. Repair made 1/10/23. *(closed item)*
 - Working with TCSO Coordinator regarding a parking concern in The Lakes due to resident complaints.
 - Attend new facility construction meetings on site every 1st & 3rd Tuesday of the month.
 - Requested the TCSO deputies hired by NT MUD keep an eye out for wheelers using the parks and trails in the evenings and weekends on 3/22/21. *(on going)*
 - Take supplies to restocking staging area in pavilion for workers, to maintain social distancing & limit exposure.
 - Working with New Facility Construction subcommittee and various consultants regarding future office, pavilions and equipment projects. *(in progress)*

Northtown MUD

NEW VIOLATIONS SENT A COURTESY CARD						
NOTES	ADDRESS	DATE NOTIFIED	PHOTO	15 DAY CHECK	ATTORNEY	VIOLATION
white Mini Cooper temp tag	13708 Cambourne	1/16/2023	N			Vehicle parked on the front lawn
	13800 Cambourne	1/16/2023	N			1. Bulky debris in view 2. Boat parked in view of street
	13901 Cambourne	1/16/2023	N			Bulky; Various debris must be stored out of view
	13820 Ceylon Tea	1/9/2023	N			Bulky; Various debris must be stored out of view
	1605 Darjeeling	12/30/2022	N			Bulky; Various debris must be stored out of view
	14908 Earl Grey	1/9/2023	N			Bulky; Various debris must be stored out of view
	917 Friendship Quilt	1/9/2023	N			Bulky; Various debris must be stored out of view
	14912 Lantern	1/11/2023	N			1. Bulky debris in view 2. Fence/gate is in disrepair
Honda LP# PNC 0887	14912 Lantern	1/16/2023	N			Derelict vehicle w/on jacks parked in view
	900 Low Brim	12/30/2022	N			Bulky; Various debris must be stored out of view
	905 Low Brim	12/17/2022	N			Fence/gate is in a state of disrepair
	13721 Merseyside	1/9/2023	N			Bulky; Various debris must be stored out of view
monitor	1210 Olympic	12/5/2022	N			Trailer parked in view of street and residents
	15012 Plowshare	12/30/2022	N			Fence/gate is in a state of disrepair
monitor	13903 Randalstone	11/22/2022	N			Camper/trailer in view of street
	15015 Saddlegirth	1/16/2023	N			Bulky; Various debris must be stored out of view
	13920 Sumatra	1/9/2023	N			Fence/gate is in a state of disrepair
white Ford truck no LP	909 Rocking Spur	12/30/2022	N			Derelict vehicle on jacks parked in view
monitor LP# 824 08iJ	920 Smoothing Iron	1/16/2023	N			Trailer parked in view of street and residents
	14405 Spearmint Tea	12/30/2022	N			Bulky; Various debris must be stored out of view
white Buick sedan no LP	1204 Tea Leaf	12/30/2022	N			Derelict vehicle w/flat tires parked in view
	1209 Tudor House	1/9/2023	N			Trailer parked in view of street and residents
monitor	905 Twisted Fence	12/17/2022	N			Trailer parked in view of street and residents
	932 Twisted Fence	1/16/2023	N			Bulky; Various debris must be stored out of view
CONTINUING VIOLATIONS SENT A LETTER						
NOTE	ADDRESS	DATE NOTIFIED	PHOTO	15 DAY CHECK	ATTORNEY	VIOLATION
	805 Burnsall Gates	12/5/2022	Y			Bulky; Various debris must be stored out of view
	803 Dawlish	7/9/2021	Y			A/C unit in view from street
	14717 Hyson Crossing	12/17/2022	Y			1. Bulky debris in view 2. Fence/gate is in disrepair

Northtown MUD

white Chevy Cobalt	13913 Lampting	12/13/2022	Y			Derelict vehicle w/ wrecked & no plates parked in view
	13916 Maricella	12/13/2022	Y			Bulky; Various debris must be stored out of view
	13920 Maricella	12/13/2022	Y			Various debris must be stored out of view
	13932 Maricella	12/13/2022	Y			Bulky; Various debris must be stored out of view
	13914 Merseyside	12/13/2022	Y			Bulky; Various debris must be stored out of view
monitor	15208 Rosehip	9/22/2022	Y	Repeat CV		Trailer parked in view of street
	15016 Saddlegirth	11/22/2022	Y			Bulky; Various debris must be stored out of view

NOTE	ADDRESS	DATE NOTIFIED	PHOTO	15 DAY CHECK	ATTORNEY	VIOLATION
	811 Burnsall Gates	1/23/2021	Y	Same	4/20/2021	Bulky; Various debris must be stored out of view
	14016 Ceylon Tea	9/5/2022	Y	Same	11/8/2022	1. Lawn overgrown 2. Bulky debris in view
	802 Dawlish	4/26/2022	Y	Same	6/28/2022	1. Fence/gate is in disrepair 2, Debris in view
	13716 Greinert	11/22/2022	Y	Same	1/13/2023	Bulky; Various debris must be stored out of view
	14700 Hyson Crossing	10/15/2022	Y	Same	12/8/2022	Lawn is overgrown and in need of maintenance
black Honda Accord LP# CRC 8741	13902 Lothian	11/19/2020	Y	Same	1/22/2021	1. Derelict vehicle w/flat tires parked in view 2, Lawn overgrown 3. Debris in view
	14025 Maricella	1/27/2020	Y	Repeat CV	6/12/2020	Various debris must be stored out of view
	13726 Merseyside	7/29/2021	Y	Same	11/2/2021	Various debris must be stored out of view
	1324 Peppermint	11/12/2022	Y	Same	12/27/2022	1. Trailer parked in view
	15020 Saddlegirth	10/15/2022	Y	Same	12/27/2022	1. Debris in view
	1209 Tudor House	10/8/2019	Y	Same	11/19/2019	Derelict vehicle w/ exp registration & no plates parked in view

RESOLVED						
NOTE	ADDRESS	DATE NOTIFIED	PHOTO	10 DAY CHECK	ATTORNEY	VIOLATION
	15021 Antique Finish	12/17/2022	N			Bulky; Various debris must be stored out of view
	908 Antique Heritage	12/5/2022	N			Bulky; Various debris must be stored out of view
	1000 Antique Heritage	12/5/2022	N			Bulky; Various debris must be stored out of view
monitor	1104 Coronation	9/22/2022	N			Trailer parked in view
	13711 Greinert	11/22/2022	Y			Bulky; Various debris must be stored out of view
	13808 Greinert	12/13/2022	N			Bulky; Various debris must be stored out of view
	1008 Grey Castle	12/17/2022	N			Various debris must be stored out of view
	14801 Hyson Crossing	12/1/2022	N			Bulky; Various debris must be stored out of view

Northtown MUD

	15317 Hyson Crossing	12/17/2022	N			Bulky; Various debris must be stored out of view
	13806 Lampting	12/13/2022	N			Bulky; Various debris must be stored out of view
	13928 Maricella	12/13/2022	N			Bulky; Various debris must be stored out of view
	13911 Merseyside	11/4/2022	Y			Bulky; Various debris must be stored out of view
	13912 Merseyside	11/4/2022	Y			Bulky; Various debris must be stored out of view
	1200 Olympic	12/5/2022	N			Bulky; Various debris must be stored out of view
black Chevy sedan LP# CT8 P788	1206 Olympic	12/5/2022	N			Derelict vehicle w/flat tires parked in view
	1324 Peppermint	11/12/2022	Y			2. Fence/gate disrepair
	15012 Plowshare	11/12/2022	Y			3. Bulky debris in view
	15020 Saddlegirth	10/15/2022	Y			2. Trash can in view
says done	1408 Sleepytime	9/30/2022	Y	Same	12/1/2022	Bulky; Various debris must be stored out of view

WildFlower

VIOLATIONS SENT A COURTESY REMINDER						
NOTES	ADDRESS	DATE NOTIFIED	PHOTO	15 DAY CHECK	ATTORNEY	VIOLATION
	122 Blue Flax	1/5/2023	N			Front fence/gate is in a state of disrepair
	13704 Golden Flax	1/5/2023	N			Rear bulky debris in view
	13809 Golden Flax	1/13/2023	N			Rear bulky debris in view
	13812 Golden Flax	1/5/2023	N			Rear bulky debris in view
	14014 Golden Flax	12/20/2022	N			Front bulky debris in view
	118 Mist Flower	12/20/2022	N			Front bulky debris in view
	101 Segovia	1/5/2023	N			Rear bulky debris in view
	13723 Spring Heath	12/20/2022	N			Rear bulky debris in view
	216 Wild Senna	12/20/2022	N			Front bulky debris in view
	231 Wild Senna	12/20/2022	N			Rear bulky debris in view
	312 Wild Senna	1/13/2023	N			Rear bulky debris in view
	316 Wild Senna	1/13/2023	N			Rear bulky debris in view
	324 Wild Senna	1/13/2023	N			Rear bulky debris in view
VIOLATIONS SENT A LETTER						
NOTE	ADDRESS	DATE NOTIFIED	PHOTO	15 DAY CHECK	ATTORNEY	VIOLATION
owner death (HOLD)	13722 Spring Heath	4/13/2022	Y			Mow back area by parking pad
	13816 Spring Heath	12/9/2022	Y			Rear bulky debris in view
monitor - black BMW LP# SBD 8800	13816 Spring Heath	7/24/2022	Y			Vehicle parked on the front lawn
	120 Wild Senna	12/15/2022	Y			Rear bulky debris in view
CONTINUING VIOLATIONS NOT RESOLVED - SENT TO ATTORNEY						
NOTE	ADDRESS	DATE NOTIFIED	PHOTO	15 DAY CHECK	ATTORNEY	VIOLATION
	13708 Golden Flax	11/14/2022	Y	Same	1/5/2023	Front bulky debris in view
black Honda LP# RHS 5807	13901 Golden Flax	11/14/2022	Y	Same	1/13/2023	Derelict vehicle w/flat tire & on jacks parked in view
	105 Segovia	6/8/2020	Y	Same	8/7/2020	1. Lawn overgrown 2. Mow back area by parking pad 3. Rear fence disrepair
	113 Segovia	10/29/2021	Y	Same	12/27/2021	1. Lawn overgrown 2. Fence/gate disrepair 3. Debris in view 4. Trash cans in view
	13801 Spring Heath	11/10/2022	Y	Same	1/5/2023	Front bulky debris in view
	13801 Spring Heath	8/26/2022	Y	Same	11/29/2022	1. Rear fence/gate is in disrepair 2. Rear dumpster in view

WildFlower

	13806 Spring Heath	2/16/2022	Y	Same	3/31/2022	Front various debris in view
	13810 Spring Heath	10/6/2022	Y	Same	12/2/2022	Front & rear bulky debris in view
	127 Star Flower	9/18/2020	Y	Same	5/13/2021	Garage / shed disrepair
	104 Wild Senna	10/22/2022	Y	Same	12/2/2022	Rear derelict vehicle w/no registration parked in view
	317 Wild Senna	10/6/2022	Y	Same	12/2/2022	1. Rear bulky debris in view 2, Trash cans in view
	214 Wild Senna West	8/11/2020	Y	Same	10/2/2020	1. Front fence/gate disrepair 2. Lawn maintenance
blue Dodge Nitro LP# NJX 912	214 Wild Senna West	11/18/2019	Y	Same	1/3/2020	1. Derelict vehicle w/flat tire parked in view
RESOLVED						
NOTE	ADDRESS	DATE NOTIFIED	PHOTO	15 DAY CHECK		VIOLATION
	13800 Golden Flax	12/15/2022	N			Rear bulky debris in view
	13801 Golden Flax	12/20/2022	N			Front bulky debris in view
	13908 Golden Flax	12/15/2022	N			Rear bulky debris in view
	14001 Golden Flax	12/15/2022	N			Rear bulky debris in view
black W SUV LP# RHV 7484	14018 Golden Flax	12/2/2022	N			Rear derelict vehicle w/flat tire parked in view
	14022 Golden Flax	12/9/2022	N			Rear bulky debris in view
gray F150 truck LP# FTD 4373	112 Segovia	12/2/2022	N			Front derelict vehicle w/missing tire parked in view
	116 Segovia	12/2/2022	N			Rear fence/gate is in a state of disrepair
	125 Segovia	12/2/2022	N			Front & side bulky debris in view
	181 Segovia	12/9/2022	N			Front bulky debris in view
	13806 Spring Heath	7/16/2021	Y	Same	9/7/2021	Rear fence/gate is in a state of disrepair
monitor LP# 436 343J	13812 Spring Heath	11/14/2022	Y			2. Bulky debris in view
	129 Wild Senna	12/15/2022	N			Rear bulky debris in view
	220 Wild Senna	12/2/2022	N			Mow back area by parking pad
	315 Wild Senna	12/9/2022	N			Front bulky debris in view
	317 Wild Senna	12/9/2022	N			Lawn overgrow and in need of maintenance
new owner called	320 Wild Senna	8/15/2022	Y	Ext 12/15/22		3. Fence/gate disrepair
	118 Wild Senna West	12/9/2022	N			Rear bulky debris in view

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
RESTRICTIVE COVENANT VIOLATIONS – JANUARY 2023**

Address	Violation	NT First Notice Letter	A & B Final Notice	Notice of Impending Litigation	Repeat Violation Letter	Suit Filed	Status
1209 Tudor House	Derelict vehicle – unregistered	10/28/2019	11/22/2019	2/3/2020			Deadline for NOIL compliance is as of 02/18/2020
14025 Maricella Lane	Debris in view	3/6/2020	6/23/2020	1/20/2021			Deadline for NOIL compliance is as of 02/04/2021
13902 Lothian Drive	Derelict vehicle, lawn in need of maintenance	12/14/2020	2/25/2021	3/23/2021	5/20/2021		Deadline for compliance of Special Final Notice is 06/04/2021
811 Burnsall Gates Drive	Debris in view	3/24/2021	5/18/2021	6/22/2021	7/13/2021		Deadline for compliance of Special Notice is 07/28/2021

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
RESTRICTIVE COVENANT VIOLATIONS – JANUARY 2023**

Address	Violation	NT First Notice Letter	A & B Final Notice	Notice of Impending Litigation	Repeat Violation Letter	Suit Filed	Contempt Letter	Status
214 Wild Senna	Derelict vehicle – unregistered, flat tire	12/11/2019	1/3/2020	2/5/2020	3/18/2020			Deadline for Special Final Notice is as of 04/02/2020
214 Wild Senna Drive West	Fence in disrepair, lawn in need of maintenance	9/15/2020	10/26/2020					Deadline for compliance is as of 11/10/2020
13726 Merseyside Drive	Debris in view	9/28/2021	11/3/2021	12/1/2021	1/7/2022			Deadline for compliance for Special Final Notice is as of 01/21/2011
113 Segovia Way	Fence in disrepair, lawn in need of maintenance, debris in view	11/17/2021	12/28/2021	1/31/2022	2/23/2022			Deadline for compliance for Special Final Notice is as of 03/09/2022
13806 Spring Heath Drive	Debris in view	3/11/2022	4/4/2022					Deadline for compliance is as of 4/19/2022
802 Dawlish Drive	Debris in view; fence/ gate in disrepair	5/26/2022	6/28/2022	7/28/2022 8/30/2022				Deadline for compliance for Special Final Notice is as of 10/11/2022

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
RESTRICTIVE COVENANT VIOLATIONS – JANUARY 2023**

Address	Violation	NT First Notice Letter	A & B Final Notice	Notice of Impending Litigation	Repeat Violation Letter	Suit Filed	Contempt Letter	Status
14016 Ceylon Tea Circle	Debris in view	10/3/2022	11/8/2022	12/2/2022				Deadline for compliance for Special Final Notice is as of 1/11/2023
13801 Spring Heath Road	Dumpster in view, fence in disrepair	10/28/2022	11/29/2022					Deadline for compliance is as of 12/14/2022
1408 Sleepytime Trail	Debris in view	11/8/2022	12/2/2022					Deadline for compliance is as of 12/17/2022
13810 Spring Heath Road	Debris in view	11/9/2022	12/5/2022					Deadline for compliance is as of 12/20/2022
104 Wild Senna Drive	Unregistered vehicle	11/10/2022	12/7/2022					Deadline for compliance is as of 12/21/2022
317 Wild Senna Drive	Debris in view, garbage cans in view	11/9/202	12/7/2022					Deadline for compliance is as of 12/21/2022
14700 Hyson Crossing	Lawn in need of maintenance	11/17/2022	12/12/2022					Deadline for compliance is as of 12/27/2022
1324 Peppermint Trail	Trailer in view	4/7/2021	5/24/2021	8/20/2021	12/28/2022			Deadline for compliance is as of 1/12/2023

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
RESTRICTIVE COVENANT VIOLATIONS – JANUARY 2023**

Address	Violation	NT First Notice Letter	A & B Final Notice	Notice of Impending Litigation	Repeat Violation Letter	Suit Filed	Contempt Letter	Status
15020 Saddlegirth Lane	Debris in view	11/28/2022	12/28/2022					Deadline for compliance is as of 1/12/2023
13708 Golden Flax Trail	Debris in view	12/8/2022	1/6/2023					Deadline for compliance is as of 1/14/2023
13801 Spring Heath Drive	Debris in view	12/2/2022	1/6/2023					Deadline for compliance is as of 1/14/2023

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
RESTRICTIVE COVENANT VIOLATIONS LAWSUITS – JANUARY 2023**

Address	Violation	NT First Notice Letter	A & B Final Notice	Notice of Impending Litigation	Repeat Violation Letter	Suit Filed	Status
127 Star Flower Way	Exterior Maintenance – Garage in Disrepair	4/5/2021	5/20/2021	6/16/2021	7/14/2021	1/20/2022	Law Suit approved by subcommittee on 01/18/2022. Suit filed on 01/20/2022.
105 Segovia Way	Lawn in need of maintenance, fence in disrepair	7/16/2020	8/26/2020	10/28/2020	12/10/2020	1/20/2022	Law Suit approved by subcommittee on 01/18/2022. Suit filed on 01/20/2022.

District Manager Monthly Expense Approvals

\$2000.00 per month - Approval by BOD 2-23-16

Emergency \$2000.00 per month w/1 director notified - Approved by BOD 4-28-15

<i>OFFICE PURCHASES</i>			
DATE	ITEM	PURPOSE	AMOUNT
12/14/2022	Toiler paper (2 bxs), plates, spoons, knives, batteries	Restock	\$172.64
	Subtotal		<u>\$172.64</u>
<i>PARKS & MAINTENANCE PURCHASES</i>			
DATE	ITEM	PURPOSE	AMOUNT
12/14/2022	Trash bags (3 bxs), trash picker (2), fuel mix (2), spray paint (6), wasp spray (2)	Restock	\$235.21
	Subtotal		<u>\$235.21</u>
<u>Grand Total for the Month</u>			<u>\$407.85</u>

District Manager Monthly Expense Approvals

\$2000.00 per month - Approval by BOD 2-23-16

Emergency \$2000.00 per month w/ 1 director notified - Approved by BOD 4-28-15

<i>OFFICE PURCHASES</i>			
DATE	ITEM	PURPOSE	AMOUNT
1/9/2023	Stamps	Mail	\$120.00
	Subtotal		<u>\$120.00</u>
<i>PARKS & MAINTENANCE PURCHASES</i>			
DATE	ITEM	PURPOSE	AMOUNT
1/2/2023	Diesel fuel	ATV's	\$100.00
1/11/2023	Hex nut, bolt, washer (2), Trash bags (3 bxs), metal can liner (3), chain saw oil, chainsaw chains (2), spray paint (8)	Make repairs and restock	\$302.23
	Subtotal		<u>\$402.23</u>
	<u>Grand Total for the Month</u>		<u>\$522.23</u>



P.O. Box 17126
 Austin, TX 78760
 (800) 375-8375 Toll Free
 (512) 421-1340 Office

texasdisposal.com

**Northtown MUD
 2022 - Quarterly Operations Reports**

First Quarter 2022						
Month	Bulky Pick Ups	Misses	Courtesy Clean Ups	Cart DEL	Cart Swaps	Cart TERMS
January	54	3	22	35	20	3
February	30	10	8	28	17	6
March	48	9	4	26	11	5
Totals	132	22	34	89	48	14

Second Quarter 2022						
Month	Bulky Pick Ups	Misses	Courtesy Clean Ups	Cart DEL	Cart Swaps	Cart TERMS
April	63	8	12	23	21	3
May	52	8	10	7	23	1
June	52	4	4	15	22	3
Totals	167	20	26	45	66	7

Third Quarter 2022						
Month	Bulky Pick Ups	Misses	Courtesy Clean Ups	Cart DEL	Cart Swaps	Cart TERMS
July	53	5	10	17	41	12
August	41	7	4	25	21	1
September	35	5	14	7	42	2
Totals	129	17	28	49	104	15

Fourth Quarter 2022						
Month	Bulky Pick Ups	Misses	Courtesy Clean Ups	Cart DEL	Cart Swaps	Cart TERMS
October	62	15	15	11	68	5
November	25	14	3	9	15	2
December	28	11	32	27	7	0
Totals	115	40	50	47	90	7

2022 TOTALS	543	99	138	230	308	43
--------------------	------------	-----------	------------	------------	------------	-----------

Northtown- 2022 Operations Report
December

Courtesy Pick-ups

CUST #	CUSTOMER NAME	ADDRESS	DATE	ACTION	W/O#
61872	TORRES LOPEZ	13925 CAMBOURNE	12/3/2022	96G TRASH CL	6954049
69466	BELLEISS	13700 LETTI	12/30/2022	96G TRASH CL	7001350
70136	AL-SAGGA	1100 TUDOR HOUSE	12/30/2022	96G RECY CLE	7017615
70684	ZARATE	13908 GREINERT	12/30/2022	96G TRASH CL	7000597
71372	BARR LOPEZ	1214 OLYMPIC	12/30/2022	96G TRASH CL	7002109
71474	SIMPSON	109 SEGOVIA	12/30/2022	96G TRASH CL	7005124
71550	NGUYEN	1328 SLEEPYTIME	12/30/2022	CART PLUS 3 E	7002216
71605	REED	13803 SPRING HEATH	12/30/2022	96G TRASH CL	7001460
71631	HERNANDEZ	111 STAR FLOWER	12/30/2022	96G TRASH CL	7001788
71843	SERNA	307 WILD SENNA	12/30/2022	96G TRASH CL	7001745
72344	ALMOND	13801 MERSEYSIDE	12/30/2022	96G TRASH CL	7003107
73307	LE	14817 LANTERN	12/30/2022	96G TRASH CL	7002568
73307	LE	14817 LANTERN	12/30/2022	96G RECY CLE	7002576
73383	WASHINGTON	908 ELDERBERRY TEA	12/30/2022	96G TRASH CL	7005001
76032	RHEN	14708 HYSON	12/30/2022	96G TRASH CL	7001759
78323	SYKES	15228 MANDARIN	12/30/2022	96G TRASH CL	7001404
88978	TRAN	1520 LADY GREY	12/3/2022	96G TRASH CL	6955876
95480	BALME	1004 PEPPERMINT	12/30/2022	96G TRASH CL	7001705
95907	LOTT	13724 HARRIS RIDGE	12/30/2022	96G TRASH CL	7003490
95908	VASQUEZ II	13724 HARRIS RIDGE	12/30/2022	96G TRASH CL	7002395
101212	THOMAS	14001 CAMBOURNE	12/10/2022	96G TRASH CL	6980383
114363	GONZALEZ	14900 FALLING STONE	12/10/2022	96G TRASH CL	6984267
117838	CLARKE	14104 NARUNA	12/3/2022	96G TRASH CL	6954392
122812	DE LA GARZA	14612 HYSON	12/23/2022	96G TRASH CL	7000497
126640	CAGLE	808 EMILY DICKENSON	12/10/2022	96G RECY CLE	6954324
128908	JIMENEZ	1412 JASMINE TEA	12/3/2022	96G TRASH CL	6956989
149958	MANION	14613 LAKE VICTOR	12/3/2022	96G TRASH CL	6955140
152085	LARSH, CRYSTA	1008 STRICKLING	12/3/2022	96G TRASH CL	6970985
157981	HANNER	1208 STRICKLING	12/3/2022	96G TRASH CL	6955160
158629	SIMO	1204 STRICKLING	12/3/2022	96G TRASH CL	6954358
161456	RAMADORI	14608 LAKE VICTOR	12/3/2022	96G TRASH CL	6955175
175884	REDMAN	14720 LAKE VICTOR	12/3/2022	96G TRASH CL	6956851

Bulky Waste

CUST #	CUSTOMER NAME	ADDRESS	DATE	ACTION	W/O#
61270	HERNANDEZ	14908 ANTIQUE FINISH	12/10/2022	BULKY WASTE	6983088
70928	BAYLOR	14409 LEMONGRASS	12/3/2022	BULKY WASTE	6948880
71462	HUMPHRIES	15011 SADDLEGIRTH	12/10/2022	BULKY WASTE	6973269
71553	RAMIREZ	1408 SLEEPYTIME	12/17/2022	BULKY WASTE	6984909
71722	FOWLER	1241 TUDOR HOUSE	12/17/2022	BULKY WASTE	6987788

71745	STREU, JR	824	TWISTED FENCE	12/10/2022	BULKY WASTE	6978541
71751	ROTHENBERG	909	TWISTED FENCE	12/10/2022	BULKY WASTE	6981708
71784	EVARO	118	WILD SENNA	12/10/2022	BULKY WASTE	6955899
71922	MCLAURIN	15317	HYSON	12/17/2022	BULKY WASTE	6991711
71999	CRARY	13908	CEYLON TEA	12/17/2022	BULKY WASTE	6991917
72096	BURNS	13715	GREINERT	12/10/2022	BULKY WASTE	6955943
76132	THOMAS	15113	HYSON	12/10/2022	BULKY WASTE	6980571
76135	ABRAHAMS	1504	SWEET LEAF	12/3/2022	BULKY WASTE	6954721
85378	ENGLE	1717	DARJEELING	12/10/2022	BULKY WASTE	6972223
87097	SMITH	1033	TUDOR HOUSE	12/10/2022	BULKY WASTE	6983277
87097	SMITH	1033	TUDOR HOUSE	12/17/2022	BULKY WASTE	6989847
95734	RICHARDSON	15213	ROSEHIP	12/10/2022	BULKY WASTE	6981058
98103	NICHOLS	1116	PEPPERMINT	12/10/2022	BULKY WASTE	6981703
98467	CASAUBON	14129	CEYLON TEA	12/17/2022	BULKY WASTE	6993002
116914	PHELPS	14208	NARUNA	12/17/2022	BULKY WASTE	6990582
117796	GUERRERO	700	JANE AUSTEN	12/3/2022	BULKY WASTE	6952400
123041	GNANAPRAKAS	14513	CHARLES DICKENS	12/10/2022	BULKY WASTE	6979197
127647	TREVINO	13928	CAMBOURNE	12/17/2022	BULKY WASTE	6989671
127647	TREVINO	13928	CAMBOURNE	12/20/2022	BULKY WASTE	6996156
141164	NGO	821	OATMEAL	12/10/2022	BULKY WASTE	6955330
142782	OCANA	904	BETHEL	12/3/2022	BULKY WASTE	6949730
143194	BEDFORD	921	MAHOMET	12/17/2022	BULKY WASTE	6993113
151595	OSEGUEDA	1009	OATMEAL	12/17/2022	BULKY WASTE	6989187

Missed Pick-ups

CUST #	CUSTOMER NAME	ADDRESS	DATE	ACTION	W/O#
61218	HAZELTON	14404	ALDERMINSTER	12/13/2022	96G TRASH M 6987180
71247	FONTENETTE	14037	MARICELLA	12/20/2022	96G TRASH M 6995470
72082	HOUSTON	1201	DARJEELING	12/20/2022	96G TRASH M 6995642
72082	HOUSTON	1201	DARJEELING	12/20/2022	96G TRASH M 6995781
94456	MANNING	1013	SWEET LEAF	12/6/2022	96G TRASH M 6978780
95480	BALME	1004	PEPPERMINT	12/6/2022	96G TRASH M 6978903
95480	BALME	1004	PEPPERMINT	12/27/2022	96G TRASH M 7002083
100130	CONALY	14101	HARRIS RIDGE	12/20/2022	96G TRASH M 6996339
100393	BOSKOVIC	13913	HARRIS RIDGE	12/6/2022	96G TRASH M 6979215
149958	MANION	14613	LAKE VICTOR	12/3/2022	96G TRASH M 6954732
152085	LARSH, CRYSTA	1008	STRICKLING	12/6/2022	96G TRASH M 6979395

Cart Deliveries

CUST #	CUSTOMER NAME	ADDRESS	DATE	ACTION	W/O#
294095	SCHULTZ	809	FLATTERS WAY	12/3/2022	96G RES TRAS 6971490
294697	HINTZ	913	GREY CASTLE	12/17/2022	96G RES RECY 6994405
294938	ALMOND	13801	MERSEYSIDE DR	12/29/2022	96G RES TRAS 7003130

295006	CASTRO	907	CASTLETON	12/29/2022	96G RES TRAS	7005097
61841	DOMINGUEZ	13718	CAMBOURNE	12/17/2022	96G RES TRAS	6991993
61841	DOMINGUEZ	13718	CAMBOURNE	12/17/2022	96G RES RECY	6991993
70681	WILLIAMS	13905	GREINERT	12/10/2022	96G RES TRAS	6978490
71140	HAYGOOD	13900	MARICELLA	12/10/2022	96G RES TRAS	6978891
71140	HAYGOOD	13900	MARICELLA	12/13/2022	96G RES TRAS	6988155
71335	LOPEZ	115	MIST FLOWER	12/20/2022	96G RES TRAS	6995600
71474	SIMPSON	109	SEGOVIA	12/29/2022	96G RES TRAS	7005123
71589	MUNOZ	13705	SPRING HEATH	12/1/2022	96G RES TRAS	6955384
71603	JAIMES	13800	SPRING HEATH	12/10/2022	96G RES TRAS	6981716
71825	MALDONADO	212	WILD SENNA	12/3/2022	96G RES RECY	6973230
72097	JASPER	13716	GREINERT	12/10/2022	96G RES TRAS	6980098
72105	RODRIGUEZ	13802	GREINERT	12/10/2022	96G RES TRAS	6980580
75726	GAYNOR PROP	525	TUDOR HOUSE	12/10/2022	96G RES TRAS	6978796
77678	CANFIELD	15321	MANDARIN	12/21/2022	96G RES TRAS	6997273
84894	SCOWDEN PRG	15309	HYSON	12/20/2022	96G RES TRAS	6997114
85085	ALEXANDER	1801	DARJEELING	12/29/2022	96G RES TRAS	7000591
85191	RAMIREZ	1601	DARJEELING	12/13/2022	96G RES TRAS	6988234
99903	GARCIA	14808	LIPTON	12/10/2022	96G RES RECY	6982133
114363	GONZALEZ	14900	FALLING STONE	12/10/2022	96G RES TRAS	6978778
116534	ATILANO	705	JANE AUSTEN	12/20/2022	96G RES TRAS	6996898
117422	GRAY	14700	HYSON	12/10/2022	96G RES TRAS	6984119
121759	RESIDENT	708	JANE AUSTEN	12/20/2022	96G RES TRAS	6995581
151314	OBAYAGBONA	1001	STRICKLING	12/20/2022	96G RES TRAS	6995621

Cart Swaps

CUST #	CUSTOMER NA	ADDRESS	DATE	ACTION	W/O#	
71570	MORAIDA	1508	SLEEPYTIME	12/30/2022	SWAP 9Y CAR	6997978
72026	SOS	13811	CONNER DOWNS	12/3/2022	SWAP 9T CAR	6971952
72149	LINGUROVSKI	409	TUDOR HOUSE	12/23/2022	SWAP 9T CAR	6995208
78954	LUONG	801	TUDOR HOUSE	12/17/2022	SWAP 9T CAR	6988297
92335	WILSON	15212	LADY ELIZABETH	12/3/2022	SWAP 9T CAR	6955025
97239	SMITH	13908	HARRIS RIDGE	12/10/2022	SWAP 9T CAR	6980942
151538	LAVIOLETTE	904	STRICKLING	12/10/2022	SWAP 9T CAR	6978554

Cart Terms

CUST #	CUSTOMER NA	ADDRESS	DATE	ACTION	W/O#
n/a					

Northtown MUD - December 2022

Estimated Trash Weights

Date	Truck #	Route	Ticket #	Tonnage on Route
12/3/2022	41125	A401	2998321	11.05
12/3/2022	41139	A402	2998328	10.49
12/3/2022	41126	A403	2998367	5.54
12/3/2022	41115	A405	2998374	14.36
12/3/2022	41115	A404	2998376	17.36
12/3/2022	41129	A406	2998379	10.48
12/3/2022	44079	A403	2998391	9.75
12/10/2022	41125	A404	3003306	9.09
12/10/2022	41120	A401	3003344	13.67
12/10/2022	41129	A406	3003352	12.94
12/10/2022	41128	A402	3003353	12.05
12/10/2022	41148	A405	3003368	8.68
12/10/2022	44075	A403	3003382	9.17
12/22/2022	44085	A429	3011170	14.38
12/23/2022	41125	A431	3011678	12.29
12/23/2022	41128	A428	3011713	10.22
12/23/2022	41130	A429	3011728	6.36
12/23/2022	41131	A430	3011760	12.04
12/23/2022	41125	A431	3011790	1.85
12/30/2022	41128	A428	3015262	11.37
12/30/2022	41138	A429	3015280	13.15
12/30/2022	41143	A431	3015381	14
12/30/2022	44054	A430	3015405	13.32
12/30/2022	44052	A430	3015539	11.4
12/30/2022	41128	A428	3015561	5.36
12/30/2022	41134	A429	3015728	10.21
12/30/2022	41143	A431	3015736	9.51

Total Trash Tonnage 290.09

Total Northtown Containers	3274
<u>/Total containers on all routes</u>	<u>4356</u>
% of Northtown containers in routes	75.16%
Total Tonnage	290.09
X % of Northtown containers in routes	75.16%
Estimated trash tonnage	<u>218.03</u>

Estimated Recycle Weights

Date	Truck #	Route	Ticket #	Tonnage on Route
12/3/2022	41116	A502	268526	3.4
12/3/2022	41148	A505	268528	5.36

Total Northtown Containers	3263
<u>/Total containers on all routes</u>	<u>3743</u>
% of Northtown containers in routes	87.18%

12/3/2022	41128	A503	268529	4.53
12/3/2022	41128	A505	268530	1.82
12/3/2022	44070	A506	268532	5.2
12/10/2022	41130	A504	269423	4.75
12/10/2022	41131	A504	269427	5.12
12/17/2022	42011	A505	270476	2.11
12/23/2022	41132	A514	271241	6.39
12/30/2022	41085	A517	271939	5.35
12/30/2022	41157	A518	271959	7.61

Total Recycle Tonnage 38.35

Total Tonnage 38.35
X % of Northtown containers in routes 87.18%
Estimated recycle tonnage 33.43



CAPITAL AREA SUBURBAN EXCHANGE

Political District Membership Application

Membership Fee: \$395.00

Membership in CASE is open to all Political Districts in the Central Texas Area that provide utility and/or park and recreational services to their residents.

District Name: _____

District Address: _____

City: _____ State: _____ Zip: _____

****Please include complete address, email and phone number****

Board Member/Member's Name: _____

Email: _____ Phone: _____

Board Member/Member's Name: _____

Email: _____ Phone: _____

Board Member/Member's Name: _____

Email: _____ Phone: _____

Board Member/Member's Name: _____

Email: _____ Phone: _____

Board Member/Member's Name: _____

Email: _____ Phone: _____

Board Member/Member's Name: _____

Email: _____ Phone: _____

Mail Form and Membership Fee to: **CASE**
PO Box 2445
Round Rock, TX 78680

DATE: January 16, 2023

TO: Northtown Municipal Utility District
Board of Directors

FROM: Scott J. Foster, P.E.

RE: Northtown MUD – Engineer’s Report for the January 2023 Board Meeting

Report from District Engineer, including:

a) Development Updates;

i) Village at Northtown Section 2 (Condominiums);

Revised plans were submitted to the District which reduced the density of the project from 63 units to 43 units. The plans are technically approved and pending the receipt of recorded easements. The project will require an easement to be vacated and replaced. Due to the reduction in density, a portion of the previously paid parkland fees will need to be refunded. The developer anticipates bidding the project in March 2023 and starting construction by mid 2023.

ii) Village at Northtown Multifamily (North Wells Branch/The Parker), including easements and construction agreements;

Construction started on the project in March 2021 and is anticipated to be completed in Summer 2023.

The developer has submitted the Phase 2 plans for review by the District and 360 PSI completed its initial review. Based upon the review, the proposed development may cause issues with future District master plans. These issues were discussed in more detail at the October Board meeting and ongoing coordination with the developer is occurring. Based upon a review of the updated plans, the project has removed the concerns.

The developer and District require additional easements and agreements to complete permit the project. The plans are still pending technical approval including the approval of the easements and restrictive covenant approval which may require a variance.

iii) Village at Northtown Multifamily (Edenbrook), including easements and restrictive covenants;

Construction has started and is expected to last into 2024.

iv) The Lakes Retail Center;

The project started construction in May 2022 and is expected to be completed in early 2023.

v) *Avalon Bay Multifamily;*

The developer is in the predevelopment stages of the project. 360 PSI has studied their anticipated wastewater requirements to ensure they conform to the available capacity of the existing infrastructure. Construction plans have been submitted and reviewed for the first phase of the project and construction is expected start in late 2023. The plans are still pending technical approval including the approval of the easements and restrictive covenant submittal.

b) *MS4 Permitting Update and 2021 Pond Inspections;*

TCEQ has published the requirements and guidance for the MS4 renewal. The renewal was due by July 23, 2019, and 360 PSI submitted on May 22, 2019. TCEQ technically approved the Stormwater Management Plan on September 23, 2021. TCEQ provide the final steps for approval on April 19, 2022 which required the publication of a public notice and the ability for the public to review the Stormwater Management Plan. The public notice was published on April 28, 2022, and the plan was made available at the District office on April 26, 2022. All required documents have been filed with the TCEQ and are pending final approval.

The District's annual report for 2020 was submitted to the TCEQ on March 1, 2021. As of September 2021, TCEQ's review was still pending and likely not expected to be completed until 2022.

The District's annual report for 2021 was submitted to the TCEQ on March 17, 2022.

TCEQ performed an audit of the District's construction plan review and inspection on program on November 17, 2022. TCEQ provided the attached letter outlining their concerns and 360 PSI is working on responding to TCEQ. Attached for consideration is a fee proposal for independent 3rd party inspections who will work directly with the District to inspect construction sites for compliance with the MS4 requirements and have the authority to issue violation notices and fines as needed.

The TCEQ requires an annual report be filed which summarizes the District's MS4 related activities. Attached for consideration is 360 PSI's agreement for the preparation and filing of the annual report

c) *SB3 Emergency Preparation Plan;*

The financial waiver for the EPP was submitted to the TCEQ on May 30th and prior to the June 1st deadline. The TCEQ is requesting supplemental information which is being provided as needed. The supplemental modeling study has been reviewed and is expected to be finalized in February 2023.

Williams Mapping & Consulting
7124 Avignon Drive
Round Rock, Texas 78681
(512) 567-9360



Scott Foster
Northtown MUD
Pflugerville, TX 78660

Proposal Number 0000104
Proposal Date 12/23/2022

Pricing

Description	Rate	Qty	Line Total
Stormwater & Erosion Control Inspections Site Inspections at: The Parker Apartments, Edenbrooke Ridge Apartments, & Village at Northtown by KB Homes	\$400.00	1	\$400.00
		Subtotal	400.00
		Tax	0.00
		Proposal Total (USD)	\$400.00

Notes

Site inspection to be performed every two weeks.
Rate of \$400.00 is per site inspection visit.

ACCEPTED:
NORTHTOWN MUNICIPAL UTILITY DISTRICT

BY: Brenda Richter
Brenda Richter, President



P.O. Box 3639
Cedar Park, Texas 78630

January 16, 2023

Northtown Municipal Utility District
c/o Mr. Carter Dean
Armbrust & Brown, PLLC
100 Congress, Suite 1300
Austin, TX 78701

**Re: Individual Project Order
Northtown MUD 2022 MS4 Annual Report
Austin, Texas**

Ladies and Gentlemen:

360 Professional Services, Inc. ("360 PSI"/"the Consultant") proposes to amend its Agreement with Northtown Municipal Utility District ("the Client" or "the Owner") dated March 27, 2012, to provide consulting services related to above referenced project.

In order for the District to maintain coverage under the approved Storm Water Management Plan (SWMP), the Texas Commission on Environmental Quality requires an annual report to be filed for compliance with the General Permit (#TXR040000) for Municipal Separate Storm Sewer Systems (MS4).

We have included in the following Scope of Services the services that are anticipated to meet the District's needs.

SCOPE OF SERVICES

Task 1. 2022 MS4 Annual Report

\$9,500/Lump Sum

- Review and Update the implementation schedule.
- Meet with District consultants to obtain information required to complete the update.
- Prepare an updated map of the District's drainage system based upon current information.
- Prepare the annual report to TCEQ as required by the permit
- Review Notice of Violations for suggested Notices of Changes to the permit
- File Notice of Changes as approved by the subcommittee

COMPENSATION

360 PSI will provide the above Scope of Services on a labor fee as outlined above. All permitting, application, and similar project fees will be paid directly by the Client. Expenses will be billed in accordance with the Agreement.

Fees will be invoiced monthly based upon the percentage of services performed as of the invoice date. Payment will be due in accordance with the terms of the Agreement.

EXHIBIT K

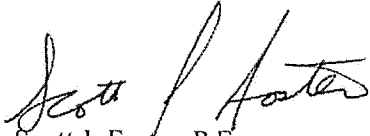


Except as specifically amended by this Individual Project Order, all terms and conditions of the Agreement shall remain in full force and effect.

We appreciate the opportunity to continue working for Northtown Municipal Utility District on this project. If you are in agreement with the above, please sign below and return an original copy back to our office. Please contact me if you have any questions.

Very truly yours,

360 PROFESSIONAL SERVICES, INC.


Scott J. Foster, P.E.
Principal

Agreed to this 25 day of January, 2023.

NORTHTOWN MUNICIPAL UTILITY DISTRICT

By: Brenda Richter
Brenda Richter
(Print or Type Name)

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

360 Professional Services, Inc.
Cedar Park, TX United States

Certificate Number:
2023-976624

Date Filed:
01/26/2023

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

Northtown MUD

Date Acknowledged:

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

20230125-9(b)(iii)
Professional Services for MS4 Annual Report

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Kizewski, Meredith	Lakeway, TX United States	X	
	Foster, Tammy	Cedar Park, TX United States	X	
	Foster, Scott	Cedar Park, TX United States	X	

5 Check only if there is NO Interested Party.

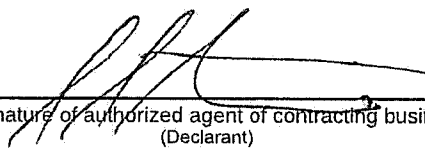
6 UNSWORN DECLARATION

My name is SCOTT S. FOSTER, and my date of birth is 05/14/71.

My address is 903 CANTON SPRINGS DR, CEDEAN PARK, TX, 78613, US.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in TRAVIS County, State of TEXAS, on the 26 day of Jan., 2023.
(month) (year)



Signature of authorized agent of contracting business entity
(Declarant)

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
 Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.
 360 Professional Services, Inc.
 Cedar Park, TX United States

Certificate Number:
 2023-976624

Date Filed:
 01/26/2023

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.
 Northtown MUD

Date Acknowledged:
 01/27/2023

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.
 20230125-9(b)(iii)
 Professional Services for MS4 Annual Report

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary
	Kizewski, Meredith	Lakeway, TX United States	X	
	Foster, Tammy	Cedar Park, TX United States	X	
	Foster, Scott	Cedar Park, TX United States	X	

5 Check only if there is NO Interested Party.

6 UNSWORN DECLARATION

My name is _____, and my date of birth is _____.

My address is _____, _____, _____, _____, _____.
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in _____ County, State of _____, on the _____ day of _____, 20____.
(month) (year)

 Signature of authorized agent of contracting business entity
 (Declarant)

Northtown Municipal Utility District

January 25, 2023

- Review Cash Activity Report, including Receipts and Expenditures
 - ☑ Action Items:
 - Approval of director and vendor payments
 - Approve funds transfers:
 - TexPool Operating Account to ABC Bank Manager's Account: \$414,009.86
 - TexPool Operating Account to ABC Bank Manager's Account: \$52,000.00
 - Logic Tax Account to Logic General Operating Account: \$2,460,573.22
 - Logic Tax Account to Logic Debt Service Account: \$1,500,000.00
 - TexPool Operating Account to ABC Bank Customer Refund Account: \$5,000.00
 - PNC Lockbox Account to TexPool Operating Account: \$425,000.00

Northtown Municipal Utility District
Cash Activity Report - ABC Bank Operating Account
December 31, 2022 - January 25, 2023

General Fund
Operating Account

Cash Balance -December 31, 2022

37,558.40

Projected Balance as of January 25, 2023

\$ 37,558.40

Northtown Municipal Utility District
Cash Activity Report - ABC Bank Manager's Account
December 31, 2022 - January 25, 2023

		General Fund Manager's Account
Cash Balance - December 31, 2022		\$ 299,782.46
Subsequent Expenditures		(52,433.58)
Void check #10721 - Replaced with check #10759		200.00
Payroll Expenses		(28,081.92)
Child Support Services Division	10745	Child Support (121.38)
Atmos Energy	10746	Utilities - December 2022 (103.57)
City of Austin	10747	Utilities - December 2022 (1,879.30)
Optimum	10748	Internet - December 2022 (372.42)
TML Health	10749	Employee Benefits - January 2023 (2,911.90)
TXU Energy	10750	Utilities - December 2022 (2,328.51)
Advanced Arbor Solutions	10751	Utility Easement Tree Removals (9,100.00)
Void	10752	Voided Check -
AT&T	10753	Telephone - December 2022 (1,646.49)
AT&T (Internet)	10754	Internet - December 2022 (89.88)
Charter Communications	10755	Park Internet - December 2022 (145.48)
City of Austin	10756	Utilities - December 2022 (2,467.45)
TCEQ	10757	Stormwater Permit FY23 (100.00)
Child Support Services Division	10758	Child Support (121.38)
Marcela Siqueira	10759	Pavillion Deposit Refund-Replace Ck #10721 (200.00)
AT&T Mobility	10760	Telephone - January 2023 (92.56)
City of Austin	10761	Utilities - January 2023 (28.79)
Optimum	10762	Internet - January 2023 (372.42)
TXU Energy	10763	Utilities - January 2023 (2,470.13)
Total Subsequent Activity		(52,433.58)
Expenditures to be Approved at January 25, 2023 Meeting		(414,009.86)
Ranger A-TX, LP	10764	Rent - March 2023 (5,081.23)
Amaro, Felix T	10765	Director Fees - December 27, 2022 (138.52)
Campbell, Robin	10766	Director Fees - December 27, 2022 (138.52)
Capers, Christopher B.	10767	Director Fees - December 27, 2022 (138.52)
360 Professional Services, Inc.	10768	Engineering Fees - December 2022 (7,410.20)
Alterman, Inc.	10769	Water Well Irrigation Inspection (1,086.66)
Aqua-Tech Laboratories, Inc.	10770	Lab Fees - November 2022 (986.25)
Bott & Douthitt, P.L.L.C.	10771	Accounting Services - December 2022 (5,943.49)
Brenntag Southwest	10772	Chemicals (5,913.33)
CASE	10773	2023 District Membership Dues (415.00)
City of Austin	10774	W/WW Purchases - December 2022 (172,458.44)
City of Round Rock Environmental Services	10775	Bacteriological Test - 24 PA (800.00)
Crossroads Utility Services	10776	Operations - December 2022 (62,402.11)
DSHS Central Lab MC2004	10777	Lab Fees - November 2022 (427.84)
McCall Gibson Swedlund Barfoot P.L.L.C.	10778	Audit Fees 9/30/2022 (14,000.00)
Ramona Oliver	10779	Expense Reimbursement (304.51)
Roadrunner Inspection Services	10780	Inspection Fees (2,850.00)
Roy Lee Hill	10781	Reimburse Internet Expenses (163.90)
TexaScapes	10782	Monthly Landscape Maintenance (39,170.00)
Armbrust & Brown, P.L.L.C.	10783	Legal Fees - December 2022 (9,400.18) *
City of Austin - CRF	10784	City of Austin Impact Fees November/December 2022 (64,800.00) *
TCEQ	10785	TCEQ 2022 Regulatory Assessment (15,093.68) *
TML Health	10786	Employee Benefits - February 2023 (2,911.90) *
Travis County Sheriff's Department	10787	Security Patrol Vehicles (1,160.00) *
UMB Bank, N.A.	10788	Paying Agent Fees (400.00) *
Amaro, Felix T	10789	Director Fees - Additional Per Diems (277.05) *
Campbell, Robin	10790	Director Fees - Additional Per Diems (138.53) *
		<u>(414,009.86)</u>
Subtotal		(166,660.98)
Transfers to be approved		466,009.86
Transfer for expenditures approved 1/25/2023	Transfer from Logic Operating Account	414,009.86
Transfer Funds	Transfer from Logic Operating Account	52,000.00
Projected Balance as of January 25, 2023		\$ 299,348.88

*Added after packet distribution

Northtown Municipal Utility District
Cash Activity Report - ABC Bank Customer Refund Account
December 31, 2022 - January 25, 2023

		<u>General Fund</u> <u>Customer Refund</u> <u>Account</u>
Cash Balance - December 31, 2022		\$ 2,896.63
Expenditures to be Approved at January 25, 2023 Meeting		(4,310.92)
Austin Evergreen Realty, Inc.	13247 Customer Refund	(111.50)
Austin Vesters Property Management	13248 Customer Refund	(148.90)
Beni, Aidan	13249 Customer Refund	(85.29)
Das, Sri	13250 Customer Refund	(200.50)
Diaz, Daysi	13251 Customer Refund	(176.51)
Goodman, Pamela	13252 Customer Refund	(435.17)
Hartman, Cara	13253 Customer Refund	(122.50)
Ismail, Imran	13254 Customer Refund	(74.31)
Kriv, Rachel	13255 Customer Refund	(18.67)
Le, Linh	13256 Customer Refund	(79.07)
Luu, Frank	13257 Customer Refund	(122.50)
McCoy, Rodney	13258 Customer Refund	(172.68)
Montecinos, Michelle	13259 Customer Refund	(49.87)
Moore, Bryan	13260 Customer Refund	(69.91)
Nguyen, Cong	13261 Customer Refund	(107.10)
Nguyen, Quy	13262 Customer Refund	(38.08)
Picazo, Christopher	13263 Customer Refund	(66.47)
Ralston, David	13264 Customer Refund	(100.57)
Realsure Properties, LLC	13265 Customer Refund	(43.92)
Sandoval, Derek	13266 Customer Refund	(29.15)
Scowden Properties	13267 Customer Refund	(107.17)
Singh, Manpreet	13268 Customer Refund	(79.74)
Sippel, Ty	13269 Customer Refund	(124.70)
Skybeck Construction, LLC	13270 Customer Refund	(1,293.57)
Stenis, Tom	13271 Customer Refund	(50.32)
Talavera, Debbie	13272 Customer Refund	(68.81)
Texada Properties, LLC	13273 Customer Refund	(103.80)
Tyagi, Prashant	13274 Customer Refund	(110.40)
Vallejo, Jessica	13275 Customer Refund	(43.47)
Viet, Tham	13276 Customer Refund	(76.27)
Total Expenditures		(4,310.92)
Subtotal		(1,414.29)
Transfers to be approved - from TexPool Operating Account		5,000.00
Projected Balance as of January 25, 2023		\$ 3,585.71

Northtown Municipal Utility District
Cash Activity Report - ABC Bank Park Fund Account
December 31, 2022 - January 25, 2023

	<u>ABC Bank</u> <u>Park</u> <u>Account</u>
Cash Balance -December 31, 2022	\$ 49,950.00
Projected Balance as of January 25, 2023	\$ 49,950.00

**Northtown Municipal Utility District
Cash/Investment Activity Report
December 31, 2022 - January 25, 2023**

	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Balance 12/31/2022</u>	<u>Subsequent Receipts</u>	<u>Subsequent Disbursements</u>	<u>Subtotal</u>	<u>Transfers to be 1/25/2023</u>	<u>Projected Balance 1/25/2023</u>
General Fund -								
ABC Bank - Operating Account	0.0000%	N/A	\$ 37,558.40	\$ -	\$ -	\$ 37,558.40	\$ -	\$ 37,558.40
ABC Bank - Manager's Account	0.0000%	N/A	299,782.46	200.00	(466,643.44)	(166,660.98)	466,009.86 (1)(2)	299,348.88
ABC Bank - Customer Refunds	0.0000%	N/A	2,896.63	-	(4,310.92)	(1,414.29)	5,000.00 (5)	3,585.71
PNC Bank Lockbox	0.0000%	N/A	440,394.02	11,344.98	(194.28)	451,544.72	(425,000.00) (6)	26,544.72
Logic Operating - 01	4.5542%	N/A	12,599,113.58	-	-	12,599,113.58	2,460,573.22 (3)	15,059,686.80
TexPool Operating	4.2316%	N/A	680,462.54	-	-	680,462.54	(46,009.86) (1)(2)(5)(6)	634,452.68
TexPool Fiscal Surety Trail Easement	4.2316%	N/A	105,298.70	-	-	105,298.70	-	105,298.70
Total - General Fund			14,165,506.33	11,544.98	(471,148.64)	13,705,902.67	2,460,573.22	16,166,475.89
Park Fund -								
ABC Bank - Park Account	0.0000%	N/A	49,950.00	-	-	49,950.00	-	49,950.00
Logic - Park Fund - 02	4.5542%	N/A	47,569.23	-	-	47,569.23	-	47,569.23
TexPool Park	4.2316%	N/A	4,624.56	-	-	4,624.56	-	4,624.56
Total - Park Fund			102,143.79	-	-	102,143.79	-	102,143.79
Debt Service Fund -								
Logic - Tax Account	4.5542%	N/A	3,969,913.10	-	-	3,969,913.10	(3,960,573.22) (3)(4)	9,339.88
Logic - Debt Service	4.5542%	N/A	735,173.32	-	-	735,173.32	1,500,000.00 (4)	2,235,173.32
TexPool - SR 2020 Cap Int	4.2316%	N/A	162,620.05	-	-	162,620.05	-	162,620.05
Total - Debt Service Fund			4,867,706.47	-	-	4,867,706.47	(2,460,573.22)	2,407,133.25
Capital Project Fund -								
Logic - SR 2011 CPF	4.5542%	N/A	2,523.36	-	-	2,523.36	-	2,523.36
TexPool - SR 2020 CPF	4.2316%	N/A	4,492,512.07	-	-	4,492,512.07	-	4,492,512.07
Total - Capital Project Fund			4,495,035.43	-	-	4,495,035.43	-	4,495,035.43
Total - All Funds			\$ 23,630,392.02	\$ 11,544.98	\$ (471,148.64)	\$ 23,170,788.36	\$ -	\$ 23,170,788.36

- (1) To transfer funds from TexPool Operating Account to ABC Bank Manager's Account: \$414,009.86
(2) To transfer funds from TexPool Operating Account to ABC Bank Manager's Account: \$52,000.00
(3) To transfer funds from Logic Tax to Logic General Operating Account: \$2,460,573.22
(4) To transfer funds from Logic Tax to Logic Debt Service Account: \$1,500,000.00
(5) To transfer funds from TexPool Operating Account to ABC Bank Customer Refunds Account: \$5,000.00
(6) To transfer funds from PNC Lockbox Account to TexPool Operating Account: \$425,000.00

DRAFT SUBJECT TO CHANGE

**NORTHTOWN
MUNICIPAL UTILITY DISTRICT**

**FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT**

**FOR THE YEAR ENDED
SEPTEMBER 30, 2022**

EXHIBIT M

**DRAFT SUBJECT TO CHANGE
NORTHTOWN
MUNICIPAL UTILITY DISTRICT**

TABLE OF CONTENTS

	<u>Page</u>
<i>Annual Filing Affidavit</i>	1
<i>Independent Auditor's Report</i>	2
<i>Management's Discussion and Analysis</i>	MDA-1
<i>Financial Statements</i>	
Statement of Net Position and Governmental Funds Balance Sheet	FS-1
Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances	FS-2
<i>Notes to the Financial Statements</i>	FS-3
<i>Required Supplementary Information</i>	
Budgetary Comparison Schedule	FS-17
<i>Texas Supplementary Information (TSI)</i>	
Services and Rates	TSI-1
General Fund Expenditures	TSI-2
Temporary Investments	TSI-3
Taxes Levied and Receivable	TSI-4
Long-Term Debt Service Requirements - By Years	TSI-5
Changes in Long-Term Bonded Debt	TSI-6
Comparative Schedule of Revenues and Expenditures General Fund and Debt Service Fund - Five Years	TSI-7
Board Members, Key Personnel and Consultants	TSI-8
<i>Other Supplementary Information (OSI)</i>	
Principal Taxpayers	OSI-1
Assessed Value by Classification	OSI-2

DRAFT SUBJECT TO CHANGE

ANNUAL FILING AFFIDAVIT

DRAFT SUBJECT TO CHANGE

ANNUAL FILING AFFIDAVIT

**STATE OF TEXAS
COUNTY OF TRAVIS**

I, _____ of the
(Name of Duly Authorized District Representative)

NORTHTOWN MUNICIPAL UTILITY DISTRICT
(Name of District)

hereby swear, or affirm, that the district named above has reviewed and approved at a meeting of the Board of Directors of the District on the **25th day of January, 2023**, its annual audit report for the fiscal year period ended **September 30, 2022**, and that copies of the annual audit report have been filed in the District's office, located at:

100 Congress Avenue, Suite 1300 Austin, TX 78701
(Address of District)

The annual filing affidavit and the attached copy of the audit report are being submitted to the Texas Commission on Environmental Quality in satisfaction of the annual filing requirements of Texas Water Code Section 49.194.

Date: _____, _____ By: _____
(Signature of District Representative)

(Typed Name and Title of above District Representative)

Sworn to and subscribed to before me this _____ day of _____, _____.

(SEAL)

(Signature of Notary)

My Commission Expires On: _____, _____.
Notary Public in the State of Texas

TCEQ-0723 (Rev. 07/2012)

DRAFT SUBJECT TO CHANGE

INDEPENDENT AUDITOR'S REPORT

DRAFT SUBJECT TO CHANGE

McCALL GIBSON SWEDLUND BARFOOT PLLC

Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, Texas 78755
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Northtown Municipal Utility District
Travis County, Texas

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Northtown Municipal Utility District (the "District") as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

DRAFT SUBJECT TO CHANGE

Board of Directors
Northtown Municipal Utility District

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Budgetary Comparison Schedule - General Fund be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

DRAFT SUBJECT TO CHANGE

Board of Directors
Northtown Municipal Utility District

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Texas Supplementary Information required by the Texas Commission on Environmental Quality as published in the *Water District Financial Management Guide* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on it.

Other Information

Management is responsible for the Other Supplementary Information included in the annual report. The Other Supplementary Information does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the Other Supplementary Information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

McCall Gibson Swedlund Barfoot PLLC
Certified Public Accountants
Houston, Texas

January 25, 2023

DRAFT SUBJECT TO CHANGE

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

In accordance with Governmental Accounting Standards Board Statement No. 34 ("GASB 34"), the management of Northtown Municipal Utility District (the "District") offers the following discussion and analysis to provide an overview of the District's financial activities for the year ended September 30, 2022. Since this information is designed to focus on current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the District's financial statements that follow.

FINANCIAL HIGHLIGHTS

- *General Fund:* At the end of the current fiscal year, the unassigned portion of the fund balance for the General Fund was \$13,414,404 and \$27,004 was classified as nonspendable for the year ended September 30, 2022. The total General Fund fund balance was \$13,441,408, representing a decrease of \$259,603 from the previous year. General Fund revenues increased from \$7,639,542 in the previous fiscal year to \$7,897,909 in the current fiscal year. General Fund expenditures were \$8,157,512 for the fiscal year ended September 30, 2022.
- *Debt Service Fund:* Fund balance restricted for debt service increased from \$789,567 in the previous fiscal year to \$856,334 in the current fiscal year. Debt Service Fund revenues increased from \$2,056,165 in the previous fiscal year to \$2,451,787 in the current fiscal year due to an overall increase in the debt service tax rate. During the 2022 fiscal year, the Debt Service Fund paid principal and interest on outstanding bonds of \$1,665,000 and \$701,075, respectively.
- *Capital Projects Fund:* Fund balance restricted for capital projects decreased from \$5,216,793 in the previous fiscal year to \$4,495,907 in the current fiscal year. During the current fiscal year, the District paid \$752,948 in capital outlay related to the force main replacement project and water line extension.
- *Governmental Activities:* On a government-wide basis for governmental activities, the District had revenues net of expenses of \$3,143,655. Net position increased from \$30,344,337 to \$33,487,992.

OVERVIEW OF THE DISTRICT

The District, a political subdivision of the State of Texas, was created, organized and established on August 14, 1985, pursuant to the provisions of Chapter 54 of the Texas Water Code. The District operates under an elected Board of Directors that is elected by District residents or appointed by the Board. The District was created to provide water, wastewater and storm drainage facilities to serve the acreage within its boundaries, all of which lie within Travis County and within the extra-territorial jurisdiction of the City of Austin. The District receives wholesale water and wastewater service from the City of Austin.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
MANAGEMENT’S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

USING THIS ANNUAL REPORT

This annual report consists of five parts:

1. *Management’s Discussion and Analysis* (this section)
2. *Basic Financial Statements* (including the Notes to the Financial Statements)
3. *Required Supplementary Information*
4. *Texas Supplementary Information* (required by the Texas Commission on Environmental Quality (the TSI section))
5. *Other Supplementary Information* (the OSI section)

For purposes of GASB 34, the District is considered a special purpose government. This allows the District to present the required fund and government-wide statements in a single schedule. The requirement for fund financial statements that are prepared on the modified accrual basis of accounting is met with the “Governmental Funds Total” column. An adjustment column includes those entries needed to convert to the full accrual basis government-wide statements. Government-wide statements are comprised of the Statement of Net Position and the Statement of Activities.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

The *Statement of Net Position and Governmental Funds Balance Sheet* includes a column (titled “Governmental Funds Total”) that represents a balance sheet prepared using the modified accrual basis of accounting. This method measures cash and all other financial assets that can be readily converted to cash. The adjustments column converts those balances to a balance sheet that more closely reflects a private-sector business. Over time, increases or decreases in the District’s net position will indicate financial health.

The *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances* includes a column (titled “Governmental Funds Total”) that derives the change in fund balances resulting from current year revenues, expenditures, and other financing sources or uses. These amounts are prepared using the modified accrual basis of accounting. The adjustments column converts those activities to full accrual, a basis that more closely represents the income statement of a private-sector business.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS (continued)

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the information presented in the *Statement of Net Position and Governmental Funds Balance Sheet* and the *Statement of Activities and Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances*.

The *Required Supplementary Information* presents a comparison statement between the District’s adopted budget and its actual results.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

Summary Statement of Net Position

	Governmental Activities		Change Increase (Decrease)
	2022	2021	
Current and other assets	\$ 20,865,900	\$ 22,421,909	\$ (1,556,009)
Capital and non-current assets	38,061,628	35,805,667	2,255,961
Total Assets	<u>58,927,528</u>	<u>58,227,576</u>	<u>699,952</u>
Deferred Outflows of Resources	309,469	339,514	(30,045)
Total Assets and Deferred Outflows of Resources	<u>59,236,997</u>	<u>58,567,090</u>	<u>669,907</u>
Current Liabilities	3,791,911	4,344,720	(552,809)
Long-term Liabilities	21,957,094	23,878,033	(1,920,939)
Total Liabilities	<u>25,749,005</u>	<u>28,222,753</u>	<u>(2,473,748)</u>
Net Investment in Capital Assets	19,139,910	15,818,941	3,320,969
Restricted	844,260	767,763	76,497
Unrestricted	<u>13,503,822</u>	<u>13,757,633</u>	<u>(253,811)</u>
Total Net Position	<u>\$ 33,487,992</u>	<u>\$ 30,344,337</u>	<u>\$ 3,143,655</u>

The District's combined net position increased by \$3,143,655 to \$33,487,992 from the previous year amount of \$30,344,337. Some of the District's assets are accounted for by capital assets or restricted for debt service. The District's unrestricted net position, which can be used to finance day-to-day operations, totaled \$13,503,822.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE (continued)

Revenues and Expenses:

	<u>Summary Statement of Activities</u>		Change Increase (Decrease)
	Governmental Activities		
	2022	2021	
Service accounts	\$ 4,259,593	\$ 3,993,909	\$ 265,684
Property taxes	5,660,173	5,189,078	471,095
Other	474,851	518,480	(43,629)
Total Revenues	10,394,617	9,701,467	693,150
Water/wastewater/garbage	2,985,343	2,923,390	61,953
Other	2,529,364	2,525,784	3,580
Debt Service	582,018	1,431,978	(849,960)
Depreciation/amortization	1,154,237	1,113,339	40,898
Total Expenses	7,250,962	7,994,491	(743,529)
Change in Net Position	3,143,655	1,706,976	1,436,679
Beginning Net Position	30,344,337	28,637,361	1,706,976
Ending Net Position	\$ 33,487,992	\$ 30,344,337	\$ 3,143,655

Revenues were \$10,394,617 for the fiscal year ended September 30, 2022 while expenses were \$7,250,962. Net position increased by \$3,143,655.

Property tax revenue in the current fiscal year totaled \$5,660,173. Property tax revenue is derived from taxes being levied based upon the assessed value of real and personal property within the District. Property taxes levied for the 2021 tax year (September 30, 2022 fiscal year) were based upon a current adjusted assessed value of \$922,405,744 and a tax rate of \$0.615 per \$100 of assessed valuation. Property taxes levied for the 2020 tax year (September 30, 2021 fiscal year) were based upon an adjusted assessed value of \$824,521,966 and a tax rate of \$0.625 per \$100 of assessed valuation. The District's primary revenue sources are service account fees and property taxes.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

ANALYSIS OF GOVERNMENTAL FUNDS

	<u>Governmental Funds by Year</u>			
	2022	2021	2020	2019
Cash	\$ 465,324	\$ 910,991	\$ 853,166	\$ 1,159,445
Cash equivalent investments	19,344,072	20,346,684	14,067,778	12,948,289
Receivables and other assets	1,087,644	1,671,618	1,337,163	847,462
Total Assets	\$ 20,897,040	\$ 22,929,293	\$ 16,258,107	\$ 14,955,196
Accounts payable	604,255	1,201,676	491,677	572,427
Other payables	1,411,183	1,945,152	1,000,044	1,111,483
Total Liabilities	2,015,438	3,146,828	1,491,721	1,683,910
Deferred Inflows of Resources	87,953	75,094	72,121	58,186
Nonspendable	27,004	14,168	15,350	14,704
Restricted	5,352,241	6,006,360	548,543	791,233
Assigned	-	4,940,608	3,017,051	3,106,811
Unassigned	13,414,404	8,746,235	11,113,321	9,300,352
Total Fund Balances	18,793,649	19,707,371	14,694,265	13,213,100
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 20,897,040	\$ 22,929,293	\$ 16,258,107	\$ 14,955,196

For the fiscal year ended September 30, 2022, the District's governmental funds reflect a combined fund balance of \$18,793,649. This fund balance includes a \$259,603 decrease to the General Fund.

The Debt Service Fund reflects an increase of \$66,767 in fiscal year 2022. During the current fiscal year, the Debt Service Fund remitted bond principal of \$1,665,000 and interest of \$701,075. More detailed information about the District's debt is presented in the *Notes to the Financial Statements*.

The Capital Project Fund purchases the District's infrastructure. The Capital Projects Fund had a \$720,886 decrease in fund balance for fiscal year 2022 pertaining to the force main replacement and water line extension projects.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

BUDGETARY HIGHLIGHTS

The General Fund pays for daily operating expenditures. The Board of Directors adopted a budget on September 28, 2021. The budget included revenues of \$7,128,840 as compared to expenditures of \$12,069,448. When comparing actual to budget, the District had a positive variance of \$4,681,005. More detailed information about the District's budgetary comparison is presented in the *Required Supplementary Information*.

CAPITAL ASSETS

The District's governmental activities invested \$38,061,628 in land and infrastructure. The detail is reflected in the following schedule:

Summary of Capital Assets, net

	9/30/2022	9/30/2021
Land and easements	\$ 833,376	\$ 833,376
Construction in progress	5,870,819	6,870,274
Water, wastewater and drainage	41,326,700	36,979,234
Common and recreation areas	6,373,015	6,310,828
Equipment	59,920	59,920
Less: Accumulated Depreciation	(16,402,202)	(15,247,965)
Total Net Capital Assets	<u>\$ 38,061,628</u>	<u>\$ 35,805,667</u>

LONG TERM DEBT

The District has the following balances outstanding on unlimited tax bonds:

	<u>Bonds Payable</u>
Series 2015	\$ 4,135,000
Series 2017	1,675,000
Series 2019	4,900,000
Series 2020	9,750,000
Series 2021	2,190,000
Total	<u>\$ 22,650,000</u>

The District owes approximately \$22.65million to bondholders. During the current fiscal year, the District paid down \$1,665,000 of principal on outstanding bonds. The ratio of the District's long-term debt to the total 2021 taxable assessed valuation (\$922,405,744) is 2.5%. More detailed information about the District's long term debt is presented in the *Notes to the Financial Statements*.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2022

CURRENTLY KNOWN FACTS, DECISIONS, OR CONDITIONS

The property tax assessed value for the 2022 tax year (September 30, 2023 fiscal year) is approximately \$1.2 billion. The fiscal year 2023 tax rate is \$0.5725 on each \$100 of taxable value. Approximately 62% of the property tax will fund general operating expenses, and approximately 38% of the property tax will be set aside for Debt Service Fund expenditures.

The adopted budget for fiscal year 2023 projects a General Fund fund balance increase of \$433,512.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances and to demonstrate the District's accountability for the funds it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the District in care of Armbrust & Brown, PLLC, 100 Congress Avenue, Suite 1300, Austin, Texas 78701.

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT SUBJECT TO CHANGE

FINANCIAL STATEMENTS

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
STATEMENT OF NET POSITION AND GOVERNMENTAL FUNDS BALANCE SHEET
SEPTEMBER 30, 2022

	General Fund	Debt Service Fund	Capital Projects Fund	Governmental Funds Total	Adjustments Note 2	Government - wide Statement of Net Position
ASSETS						
Cash and cash equivalent investments:						
Cash	\$ 465,324	\$ -	\$ -	\$ 465,324	\$ -	\$ 465,324
Cash equivalent investments	14,015,846	872,693	4,455,533	19,344,072	-	19,344,072
Receivables:						
Service accounts, net of \$27,500 provision for uncollectible accounts	736,553	-	-	736,553	-	736,553
Taxes, no provision for uncollectible accounts	47,461	40,492	-	87,953	-	87,953
Fiscal security deposits	-	-	-	-	-	-
Interfund receivables	-	5,719	40,374	46,093	(46,093)	-
Other	190,041	-	-	190,041	-	190,041
Prepaid costs	27,004	-	-	27,004	14,953	41,957
Capital assets, net of accumulated depreciation:						
Land and easements	-	-	-	-	833,376	833,376
Construction in progress	-	-	-	-	5,870,819	5,870,819
Equipment	-	-	-	-	9,899	9,899
Common and recreation areas	-	-	-	-	2,134,719	2,134,719
Water, wastewater and drainage facilities	-	-	-	-	29,212,815	29,212,815
TOTAL ASSETS	<u>15,482,229</u>	<u>918,904</u>	<u>4,495,907</u>	<u>20,897,040</u>	<u>38,030,488</u>	<u>58,927,528</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refundings	-	-	-	-	309,469	309,469
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 15,482,229</u>	<u>\$ 918,904</u>	<u>\$ 4,495,907</u>	<u>\$ 20,897,040</u>	<u>38,339,957</u>	<u>59,236,997</u>
LIABILITIES						
Accounts payable	\$ 582,177	\$ 22,078	\$ -	\$ 604,255	-	604,255
Retainage payable	495,358	-	-	495,358	-	495,358
Refundable deposits	765,359	-	-	765,359	-	765,359
Fiscal security deposits	104,373	-	-	104,373	-	104,373
Interfund payables	46,093	-	-	46,093	(46,093)	-
Accrued interest payable	-	-	-	-	52,566	52,566
Bonds payable:						
Due within one year	-	-	-	-	1,770,000	1,770,000
Due after one year	-	-	-	-	21,957,094	21,957,094
TOTAL LIABILITIES	<u>1,993,360</u>	<u>22,078</u>	<u>-</u>	<u>2,015,438</u>	<u>23,733,567</u>	<u>25,749,005</u>
DEFERRED INFLOWS OF RESOURCES						
Property taxes	47,461	40,492	-	87,953	(87,953)	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>47,461</u>	<u>40,492</u>	<u>-</u>	<u>87,953</u>	<u>(87,953)</u>	<u>-</u>
FUND BALANCES / NET POSITION						
Fund balances:						
Nonspendable for prepaid items	27,004	-	-	27,004	(27,004)	-
Restricted for debt service	-	856,334	-	856,334	(856,334)	-
Restricted for capital projects	-	-	4,495,907	4,495,907	(4,495,907)	-
Unassigned	13,414,404	-	-	13,414,404	(13,414,404)	-
TOTAL FUND BALANCES	<u>13,441,408</u>	<u>856,334</u>	<u>4,495,907</u>	<u>18,793,649</u>	<u>(18,793,649)</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 15,482,229</u>	<u>\$ 918,904</u>	<u>\$ 4,495,907</u>	<u>\$ 20,897,040</u>		
Net position:						
Net investment in capital assets					\$ 19,139,910	\$ 19,139,910
Restricted for debt service					844,260	844,260
Unrestricted					13,503,822	13,503,822
TOTAL NET POSITION					<u>\$ 33,487,992</u>	<u>\$ 33,487,992</u>

The accompanying notes are an integral part of this statement.

DRAFT SUBJECT TO CHANGE

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SEPTEMBER 30, 2022**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>Governmental Funds Total</u>	<u>Adjustments Note 2</u>	<u>Government - wide Statement of Activities</u>
REVENUES:						
Property taxes, including penalties and interest	\$ 3,213,509	\$ 2,433,805	\$ -	\$ 5,647,314	\$ 12,859	\$ 5,660,173
Service revenues, including penalties	4,259,593	-	-	4,259,593	-	4,259,593
System connection/inspection fees	311,630	-	-	311,630	-	311,630
Interest	109,624	17,982	32,062	159,668	-	159,668
Other	3,553	-	-	3,553	-	3,553
TOTAL REVENUES	<u>7,897,909</u>	<u>2,451,787</u>	<u>32,062</u>	<u>10,381,758</u>	<u>12,859</u>	<u>10,394,617</u>
EXPENDITURES / EXPENSES:						
Current:						
Water/wastewater purchases	2,175,284	-	-	2,175,284	-	2,175,284
Garbage collection fees	810,059	-	-	810,059	-	810,059
Park maintenance	638,448	-	-	638,448	-	638,448
General manager fees	371,367	-	-	371,367	-	371,367
Repairs and maintenance	354,901	-	-	354,901	-	354,901
Inspection/connection fees	250	-	-	250	-	250
Utilities	25,382	-	-	25,382	-	25,382
Chemicals	70,438	-	-	70,438	-	70,438
Office expenditures	425,322	-	-	425,322	-	425,322
Security services	109,289	-	-	109,289	-	109,289
Director fees, including payroll taxes	8,558	-	-	8,558	-	8,558
Legal fees	125,158	-	-	125,158	-	125,158
Engineering fees	116,843	-	-	116,843	-	116,843
Accounting fees	67,000	-	-	67,000	-	67,000
Audit fees	16,750	-	-	16,750	-	16,750
Insurance	22,671	-	-	22,671	-	22,671
Tax appraisal/collection	17,435	13,200	-	30,635	-	30,635
Financial advisor fees	1,314	1,245	-	2,559	-	2,559
Other consulting fees	21,682	-	-	21,682	-	21,682
Other	122,111	-	-	122,111	-	122,111
Debt service:						
Bond principal	-	1,665,000	-	1,665,000	(1,665,000)	-
Bond interest	-	701,075	-	701,075	(123,557)	577,518
Fiscal agent fees	-	4,500	-	4,500	-	4,500
Capital outlay	2,657,250	-	752,948	3,410,198	(3,410,198)	-
Depreciation	-	-	-	-	1,154,237	1,154,237
TOTAL EXPENDITURES / EXPENSES	<u>8,157,512</u>	<u>2,385,020</u>	<u>752,948</u>	<u>11,295,480</u>	<u>(4,044,518)</u>	<u>7,250,962</u>
Change in fund balances / net position	(259,603)	66,767	(720,886)	(913,722)	4,057,377	3,143,655
FUND BALANCES / NET POSITION:						
Beginning of the year	13,701,011	789,567	5,216,793	19,707,371	10,636,966	30,344,337
End of the year	<u>\$ 13,441,408</u>	<u>\$ 856,334</u>	<u>\$ 4,495,907</u>	<u>\$ 18,793,649</u>	<u>\$ 14,694,343</u>	<u>\$ 33,487,992</u>

The accompanying notes are an integral part of this statement.

DRAFT SUBJECT TO CHANGE

**NOTES TO THE
FINANCIAL STATEMENTS**

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

The accounting and reporting policies of Northtown Municipal Utility District (the “District”) relating to the funds included in the accompanying financial statements conform to generally accepted accounting principles (“GAAP”) as applied to governmental entities. Generally accepted accounting principles for local governments include those principles prescribed by the *Governmental Accounting Standards Board* (“GASB”), which constitutes the primary source of GAAP for governmental units. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

Reporting Entity - The District was created, organized and established on August 14, 1985, pursuant to the provisions of Chapter 54 of the Texas Water Code. The District is a political subdivision of the State of Texas and operates under an elected Board of Directors.

The reporting entity of the District encompasses those activities and functions over which the District’s elected officials exercise significant oversight or control. The District is governed by a five member Board of Directors which has been elected by District residents or appointed by the Board of Directors. The District is not included in any other governmental “reporting entity” as defined by GASB standards since Board members are elected by the public and have decision making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters. In addition, there are no component units as defined by GASB standards which are included in the District’s reporting entity.

Basis of Presentation - Government-wide and Fund Financial Statements - These financial statements have been prepared in accordance with GASB Codification of Governmental Accounting and Financial Reporting Standards Part II, Financial Reporting (“GASB Codification”).

GASB Codification sets forth standards for external financial reporting for all state and local government entities, which include a requirement for a Statement of Net Position and a Statement of Activities. It requires the classification of net position into three components: Net Investment in Capital Assets; Restricted; and Unrestricted. These classifications are defined as follows:

- Net Investment in Capital Assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- Restricted Net Position - This component of net position consists of external constraints placed on the use of assets imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulation of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position - This component of net position consists of assets that do not meet the definition of Restricted or Net Investment in Capital Assets.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Basis of Presentation - Government-wide and Fund Financial Statements (continued) -

When both restricted and unrestricted resources are available for use, generally it is the District's policy to use restricted resources first.

The financial statements are prepared in conformity with GASB Statement No. 34, and include a column for government-wide (based upon the District as a whole) and fund financial statement presentations. GASB Statement No. 34 also requires as supplementary information Management's Discussion and Analysis, which includes an analytical overview of the District's financial activities. In addition, a budgetary comparison statement is presented that compares the adopted General Fund budget with actual results.

- **Government-wide Statements:**

The District's statement of net position includes both non-current assets and non-current liabilities of the District, which were previously recorded in the General Fixed Assets Account Group and the General Long-Term Debt Account Group. In addition, the government-wide statement of activities column reflects depreciation expense on the District's capital assets, including infrastructure.

The government-wide focus is more on the sustainability of the District as an entity and the change in aggregate financial position resulting from financial activities of the fiscal period. The focus of the fund financial statements is on the individual funds of the governmental categories. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

- **Fund Financial Statements:**

Fund based financial statement columns are provided for governmental funds. GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures of either fund category) for the determination of major funds. All of the District's funds are reported as major funds.

Governmental Fund Types - The accounts of the District are organized and operated on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. The various funds are grouped by category and type in the financial statements. The District maintains the following fund types:

- **General Fund** - The General Fund accounts for financial resources in use for general types of operations which are not encompassed within other funds. This fund is established to account for resources devoted to financing the general services that the District provides for its residents. Tax revenues and other sources of revenue used to finance the fundamental operations of the District are included in this fund.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

- **Debt Service Fund** - The Debt Service Fund is used to account for resources restricted, committed or assigned for the payment of, debt principal, interest and related costs.
- **Capital Projects Fund** - The Capital Projects Fund is used to account for financial resources restricted, committed or assigned for the acquisition or construction of major capital facilities.

Non-current Governmental Assets and Liabilities - GASB Statement No. 34 eliminates the presentation of Account Groups, but provides for these records to be maintained and incorporates the information into the government-wide financial statement column in the Statement of Net Position.

Basis of Accounting

Government-wide Statements - The government-wide financial statement column is reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Fund Financial Statements - The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in the fund balances. Governmental funds are accounted for on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (i.e. both measurable and available):

"Measurable" means that the amount of the transaction can be determined and "available" means the amount of the transaction is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Expenditures, if measurable, are generally recognized on the accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include the unmatured principal and interest on general obligation long-term debt which is recognized when due. This exception is in conformity with generally accepted accounting principles.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Property tax revenues are recognized when they become available. In this case, available means when due, or past due and receivable within the current period and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days. Tax collections expected to be received subsequent to the 60-day availability period are reported as deferred inflows of resources. All other revenues of the District are recorded on the accrual basis in all funds.

The District may report unearned revenue on its balance sheet. Unearned revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. In subsequent periods, when revenue recognition criteria are met, the liability for unearned revenue is removed from the balance sheet and revenue is recognized.

Budgets and Budgetary Accounting - An unappropriated budget was adopted on September 28, 2021, for the General Fund on a basis consistent with generally accepted accounting principles. The District's Board utilizes the budget as a management tool for planning and cost control purposes. The budget was not amended during the fiscal year. The Budgetary Comparison Schedule – General Fund presents the original and revised budget amounts, if revised, compared to the actual amounts of revenues and expenditures for the current year.

Pensions - The District has four full-time employees. Payments are made into the social security system for them. The Internal Revenue Service has determined that the District's directors are considered to be "employees" for federal payroll tax purposes only. A separate pension plan has not been established for the directors.

Cash and Cash Equivalent Investments - Cash and cash equivalent investments include cash on deposit as well as investments with maturities of three months or less. The investments, consisting of an external local governmental investment pool and obligations in the State Treasurer's Investment Pool, are recorded at amortized cost.

Accounts Receivable - The District provides for uncollectible service accounts receivable using the allowance method of accounting for bad debts. Under this method of accounting, a provision for uncollectible accounts is charged to earnings. The allowance account is increased or decreased based on past collection history and management's evaluation of accounts receivable. All amounts considered uncollectible are charged against the allowance account, and recoveries of previously charged off accounts are added to the allowance. The District had an allowance for uncollectible accounts of \$27,500 at September 30, 2022.

Capital Assets - Capital assets, which include land and easements, construction in progress, equipment, common and recreation areas, and water, wastewater and drainage facilities, are reported in the government-wide column in the Statement of Net Position. Public domain ("infrastructure") capital assets, including water, wastewater and drainage systems, are capitalized. Items purchased or acquired are reported at historical cost or estimated historical cost. Contributed fixed assets are recorded as capital assets at estimated acquisition value at the time received. Interest incurred during construction of capital facilities is not capitalized.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Asset</u>	<u>Years</u>
Common and Recreation Areas	5 - 30
Equipment	5
Water, Wastewater and Drainage Facilities	50

Interfund Transactions - Transfers from one fund to another fund are reported as interfund receivables and payables if there is intent to repay that amount and if the debtor fund has the ability to repay the advance on a timely basis. Operating transfers represent legally authorized transfers from the fund receiving resources to the fund through which the resources are to be expended.

Long-Term Debt - Unlimited tax and revenue bonds, which have been issued to fund capital projects, are to be repaid from tax revenues of the District.

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums and discounts on debt issuances are reported as other financing sources and uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures in both the fund and the government-wide financial statements.

Fund Balances - Fund balances in governmental funds are classified using the following hierarchy:

- *Nonspendable*: amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact. The District has \$13,895 in nonspendable fund balance related to prepaid expenditures.
- *Restricted*: amounts that can be spent only for specific purposes because of constitutional provisions, or enabling legislation, or because of constraints that are imposed externally.
- *Committed*: amounts that can be spent only for purposes determined by a formal action of the Board of Directors. The Board is the highest level of decision-making authority for the District. This action must be made no later than the end of the fiscal year. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board. The District does not have any committed fund balances.
- *Assigned*: amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. The District does not have any assigned fund balances.
- *Unassigned*: all other spendable amounts in the General Fund.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

1. SIGNIFICANT ACCOUNTING POLICIES (continued) –

When expenditures are incurred for which restricted, committed, assigned or unassigned fund balances are available, the District considers amounts to have been spent first out of restricted funds, then committed funds, then assigned funds, and finally unassigned funds.

Accounting Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. RECONCILIATION OF THE GOVERNMENTAL FUNDS –

Adjustments to convert the Governmental Funds Balance Sheet to the Statement of Net Position are as follows:

Fund Balances - Total Governmental Funds		\$ 18,793,649
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds:		
Land and easements	\$ 833,376	
Construction in progress	5,870,819	
Capital assets	47,759,635	
Less: Accumulated depreciation	<u>(16,402,202)</u>	38,061,628
Revenue is recognized when earned in the government-wide statements, regardless of availability. Governmental funds report deferred inflows of resources for tax revenues earned but not available.		87,953
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds:		
Bonds payable	(22,650,000)	
Issuance premium	(1,077,094)	
Bond insurance	14,953	
Deferred charges on refundings, net	309,469	
Accrued interest	<u>(52,566)</u>	<u>(23,455,238)</u>
Net Position - Governmental Activities		<u><u>\$ 33,487,992</u></u>

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

2. RECONCILIATION OF THE GOVERNMENTAL FUNDS (continued) –

Adjustments to convert the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities are as follows:

Changes in Fund Balances - Governmental Funds	\$	(913,722)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report:		
Capital expenditures in period purchased	\$ 3,410,198	
Interest expenditures in year paid	4,559	
Bond principal in year paid	1,665,000	
Tax revenue when collected	12,859	5,092,616
Governmental funds do not report:		
Depreciation		(1,154,237)
Amortization		118,998
Change in Net Position - Governmental Activities	\$	3,143,655

3. CASH AND CASH EQUIVALENT INVESTMENTS

The investment policies of the District are governed by State statute and an adopted District investment policy that includes depository contract provisions and custodial contract provisions. Major provisions of the District's investment policy, which complies with the Public Funds Investment Act, include: depositories must be Federal Deposit Insurance Corporation ("FDIC") insured Texas banking institutions; depositories must fully insure or collateralize all demand and time deposits; and securities collateralizing time deposits are held by independent third party trustees.

Cash - At September 30, 2022, the carrying amount of the District's deposits was \$465,324 and the bank balance was \$980,006. Of the bank balance, \$290,610 was covered by federal depository insurance, and the remaining balance was covered by other pledged collateral.

Investments -

Interest rate risk. In accordance with its investment policy, the District manages its exposure to declines in fair values through investment diversification and limiting investments as follows:

- Money market mutual funds are required to have weighted average maturities of 90 days or fewer; and
- Other mutual fund investments are required to have weighted average maturities of less than two years.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

3. CASH AND CASH EQUIVALENT INVESTMENTS (continued) -

Credit risk. The District's investment policy requires the application of the prudent-person rule: investments are made as a prudent person would be expected to act, with discretion and intelligence, and considering the probable safety of their capital as well as the probable income to be derived. The District's investment policy requires that District funds be invested in:

- Obligations of the United States government and/or its agencies and instrumentalities;
- Money market mutual funds with investment objectives of maintaining a stable net asset value of \$1 per share;
- Mutual funds rated in one of the three highest categories by a nationally recognized rating agency;
- Securities issued by a state or local government or any instrumentality or agency thereof, in the United States, and rated in one of the three highest categories by a nationally recognized rating agency; or
- Public funds investment pools rated AAA or AAAM by a nationally recognized rating agency.

At September 30, 2022, the District held the following investments:

Investment	Fair Value at 9/30/2022	Governmental Fund			Investment Rating	
		General	Debt Service	Capital Projects	Rating	Rating Agency
		Unrestricted	Restricted (1)	Restricted (2)		
Texpool	\$ 6,170,340	\$ 1,556,115	\$ 161,191	\$ 4,453,034	AAAm	Standard & Poors
LOGIC	13,173,732	12,459,731	711,502	2,499	AAAm	Standard & Poors
	<u>\$ 19,344,072</u>	<u>\$ 14,015,846</u>	<u>\$ 872,693</u>	<u>\$ 4,455,533</u>		

(1) Restricted for payment of debt service and cost of assessing and collecting taxes.

(2) Restricted for purchase of capital assets.

The District invests in TexPool, an external investment pool that is not SEC-registered. The State Comptroller of Public Accounts of the State of Texas has oversight of the pool. Federated Investors, Inc. manages the daily operations of the pool under a contract with the Comptroller. TexPool measures all of its portfolio assets at amortized cost. As a result, the District also measures its investments in TexPool at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from TexPool.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

3. CASH AND CASH EQUIVALENT INVESTMENTS (continued) -

The District also invests in Local Government Investment Cooperative (“LOGIC”), a public funds investment pool created pursuant to the Interlocal Cooperation Act of the State of Texas. The District has delegated the authority to hold legal title to LOGIC as custodian and to make investment purchases with the District’s funds. LOGIC is a member-owned, member-governed public funds investment pool. The Board of Trustees, who have governance responsibilities, is comprised of participants in LOGIC and members of the Texas Association of School Business Officials (“TASBO”). LOGIC measures all of its portfolio assets at amortized cost. As a result, the District also measures its investments in LOGIC at amortized cost for financial reporting purposes. There are no limitations or restrictions on withdrawals from LOGIC.

Concentration of credit risk. In accordance with the District’s investment policy, investments in individual securities are to be limited to ensure that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. As of September 30, 2022, the District did not own any investments in individual securities.

Custodial credit risk-deposits. Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The government’s investment policy requires that the District’s deposits be fully insured by FDIC insurance or collateralized with obligations of the United States or its agencies and instrumentalities. As of September 30, 2022, the District’s bank deposits were covered by FDIC coverage and other pledged collateral.

4. PROPERTY TAXES

Property taxes attach as an enforceable lien on January 1. Taxes are levied on or about October 1, are due on November 1, and are past due the following February 1. The Travis Central Appraisal District establishes appraisal values in accordance with requirements of the Texas Legislature. The District levies taxes based upon the appraised values. The Travis County Tax Assessor Collector bills and collects the District's property taxes. The Board of Directors set current tax rates on September 28, 2021.

The property tax rates, established in accordance with state law, were based on 100% of the net assessed valuation of real property within the District on the 2021 tax roll. The tax rate, based on total taxable assessed valuation of \$922,405,744, was \$0.615 on each \$100 valuation and was allocated \$0.350 to the General Fund and \$0.265 to the Debt Service Fund. The maximum allowable maintenance tax rate of \$1.50 was established by the voters on April 5, 1986.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

4. PROPERTY TAXES (continued) -

Property taxes receivable at September 30, 2022, consisted of the following:

	General Fund	Debt Service Fund	Total
Current year levy	\$ 17,418	\$ 13,188	\$ 30,606
Prior years' levies	30,042	27,304	57,346
	\$ 47,460	\$ 40,492	\$ 87,952

The District is prohibited from writing off real property taxes without specific authority from the Texas Legislature.

5. INTERFUND ACCOUNTS

A summary of interfund accounts, which resulted from the time lag between dates that payments are made between funds, is as follows at September 30, 2022:

	Interfund	
	Receivable	Payable
General Fund -		
Debt Service Fund	\$ -	\$ 5,719
Capital Projects Fund	-	40,374
Debt Service Fund -		
General Fund	5,719	-
Capital Projects Fund -		
General Fund	40,374	-
	\$ 46,093	\$ 46,093

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

6. CHANGES IN CAPITAL ASSETS

A summary of changes in capital assets follows:

	Balance 10/1/2021	Additions	Deletions	Balance 9/30/2022
Capital assets not being depreciated:				
Land and Easements	\$ 833,376	\$ -	\$ -	\$ 833,376
Construction in progress	6,870,274	2,716,931	(3,716,386)	5,870,819
Total capital assets not being depreciated	<u>7,703,650</u>	<u>2,716,931</u>	<u>(3,716,386)</u>	<u>6,704,195</u>
Capital assets being depreciated:				
Water, Wastewater and Drainage Facilities	36,979,234	4,347,466	-	41,326,700
Common and Recreation areas	6,310,828	62,187	-	6,373,015
Equipment	59,920	-	-	59,920
Total capital assets being depreciated	<u>43,349,982</u>	<u>4,409,653</u>	<u>-</u>	<u>47,759,635</u>
Less accumulated depreciation for:				
Water, Wastewater and Drainage Facilities	(11,293,098)	(820,787)	-	(12,113,885)
Common and Recreation areas	(3,914,146)	(324,150)	-	(4,238,296)
Equipment	(40,721)	(9,300)	-	(50,021)
Total accumulated depreciation	<u>(15,247,965)</u>	<u>(1,154,237)</u>	<u>-</u>	<u>(16,402,202)</u>
Total capital assets being depreciated, net of accumulated depreciation	<u>28,102,017</u>	<u>3,255,416</u>	<u>-</u>	<u>31,357,433</u>
Total capital assets, net	<u>\$ 35,805,667</u>	<u>\$ 5,972,347</u>	<u>\$ (3,716,386)</u>	<u>\$ 38,061,628</u>

7. BONDED DEBT

The following is a summary of bond transactions of the District for the year ended September 30, 2022:

	Unlimited Tax and Revenue Bonds
Bonds payable at October 1, 2021	\$ 24,315,000
Bonds retired	(1,665,000)
Bond premium, net of accumulated amortization	1,077,094
Bonds payable at September 30, 2022	<u>\$ 23,727,094</u>

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

7. BONDED DEBT (continued) -

Bonds payable at September 30, 2022, were comprised of the following individual issues:

Unlimited Tax and Revenue Bonds:

\$9,750,000 – 2020 Unlimited Tax and Revenue Bonds payable serially through the year 2033 at interest rates which range from 1.00% to 2.00%. Bonds maturing September 1, 2027 are subject to redemption prior to maturity in whole or from time to time in part, on September 1, 2026 or on any date thereafter. Bonds maturing September 1, 2031 are term bonds and are subject to mandatory sinking fund redemption.

Unlimited Tax and Revenue Refunding Bonds:

\$4,135,000 – 2015 Unlimited Tax and Revenue Refunding Bonds payable serially through the year 2031 at an interest rate of 4.00%. Bonds maturing September 1, 2022 are subject to redemption prior to maturity in whole or from time to time in part, on September 1, 2021 or on any date thereafter.

\$1,675,000 – 2017 Unlimited Tax and Revenue Refunding Bonds payable serially through the year 2026 at interest rates which range from 2.00% to 4.00%.

\$4,900,000 – 2019 Unlimited Tax and Revenue Refunding Bonds payable serially through the year 2031 at interest rates which range from 3.00% to 4.00%. Bonds maturing September 1, 2028 are subject to redemption prior to maturity in whole or from time to time in part, on September 1, 2027 or on any date thereafter.

\$2,190,000 – 2021 Unlimited Tax and Revenue Refunding Bonds payable serially through the year 2028 at an interest rate of 4.00%.

The annual requirements to amortize all bonded debt at September 30, 2022, including interest, are as follows:

Year Ended	Annual Requirements for All Series			
	September 30,	Principal	Interest	Total
2023	\$	1,770,000	\$ 649,425	\$ 2,419,425
2024		1,850,000	594,025	2,444,025
2025		1,885,000	528,575	2,413,575
2026		1,995,000	456,175	2,451,175
2027		2,060,000	384,875	2,444,875
2028-2032		10,990,000	1,020,900	12,010,900
2033		2,100,000	42,000	2,142,000
	\$	22,650,000	\$ 3,675,975	\$ 26,325,975

Unlimited tax bonds authorized but not issued as of September 30, 2022, were \$25,213,000.

\$856,334 is available in the Debt Service Fund to service the bonded debt.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

7. BONDED DEBT (continued) -

The existing outstanding bonds of the District are payable from the proceeds of an ad valorem tax levied upon all property subject to taxation within the District, without limitation as to rate or amount.

8. CAPITAL RECOVERY FEES

Capital recovery fees, as assessed by the City of Austin (the "City"), are collected on tap connections for each water and wastewater connection within the District as required under the District's consent agreement with the City. Collected fees are subsequently submitted to the City. The District collected and remitted to the City \$613,800 in capital recovery fees during the year ending September 30, 2022.

9. COMMITMENTS AND CONTINGENCIES

The developer of the land within the District has incurred costs related to construction of facilities. Such costs may be reimbursable to the developer by the District from proceeds of future District bond issues, subject to approval by the Texas Commission on Environmental Quality (the "Commission"). The District, as of September 30, 2022, has recorded no liability pertaining to such costs.

10. RISK MANAGEMENT

The District is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained coverage from commercial insurance companies and the Texas Municipal League Intergovernmental Risk Pool ("TML Pool") to effectively manage its risk. All risk management activities are accounted for in the General Fund. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered.

The TML Pool was established by various political subdivisions in Texas to provide self-insurance for its members and to obtain lower costs for insurance. TML Pool members pay annual contributions to obtain the insurance. Annual contribution rates are determined by the TML Pool Board. Rates are estimated to include all claims expected to occur during the policy including claims incurred but not reported. The TML Pool has established claims reserves for each of the types of insurance offered. Although the TML Pool is a self-insured risk pool, members are not contingently liable for claims filed above the amount of the fixed annual contributions. If losses incurred are significantly higher than actuarially estimated, the TML Pool adjusts the contribution rate for subsequent years. Members may receive returns of contributions if actual results are more favorable than estimated.

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

11. LEASE OBLIGATION

The District leases space in an office building at 1421 Wells Branch Parkway, Austin, TX. The District's lease was amended on July 1, 2019 and will terminate on June 30, 2023. The lease is subject to rental adjustments at the end of each contract year in accordance with defined contract amounts. In addition, the District pays a pro-rata share of operating costs for the facility which is adjusted annually. During the fiscal year ended September 30, 2022, the District paid office lease expenses of \$59,807. The remaining minimum lease payments due in fiscal year 2023 are \$34,147.

DRAFT SUBJECT TO CHANGE

**REQUIRED
SUPPLEMENTARY INFORMATION**

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
SEPTEMBER 30, 2022

	<u>Actual</u>	<u>Original Budget</u>	<u>Variance Positive (Negative)</u>
REVENUES:			
Property taxes, including penalties and interest	\$ 3,213,509	\$ 3,186,614	\$ 26,895
Service revenues, including penalties	4,259,593	3,895,726	363,867
Park fees	-	300	(300)
System connection/inspection fees	311,630	7,200	304,430
Interest	109,624	9,000	100,624
Other	3,553	30,000	(26,447)
TOTAL REVENUES	<u>7,897,909</u>	<u>7,128,840</u>	<u>769,069</u>
EXPENDITURES:			
Current:			
Water/wastewater purchases	2,175,284	2,891,558	716,274
Garbage collection fees	810,059	806,760	(3,299)
Park maintenance	638,448	880,099	241,651
General manager fees	371,367	383,902	12,535
Repairs and maintenance	354,901	680,000	325,099
Inspection/connection fees	250	-	(250)
Utilities	25,382	36,000	10,618
Chemicals	70,438	75,000	4,562
Office expenditures	425,322	494,784	69,462
Security services	109,289	148,917	39,628
Director fees, including payroll taxes	8,558	22,707	14,149
Legal fees	125,158	131,000	5,842
Engineering fees	116,843	81,800	(35,043)
Accounting fees	67,000	67,950	950
Audit fees	16,750	16,500	(250)
Insurance	22,671	40,000	17,329
Tax appraisal/collection	17,435	20,000	2,565
Financial advisor fees	1,314	1,500	186
Other consulting fees	21,682	52,000	30,318
Other	122,111	123,971	1,860
Capital outlay	2,657,250	5,115,000	2,457,750
TOTAL EXPENDITURES	<u>8,157,512</u>	<u>12,069,448</u>	<u>3,911,936</u>
CHANGE IN FUND BALANCE	(259,603)	<u>\$ (4,940,608)</u>	<u>\$ 4,681,005</u>
FUND BALANCE:			
Beginning of the year	<u>13,701,011</u>		
End of the year	<u>\$ 13,441,408</u>		

DRAFT SUBJECT TO CHANGE

**TEXAS
SUPPLEMENTARY INFORMATION**

THIS PAGE INTENTIONALLY LEFT BLANK

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
TSI-1. SERVICES AND RATES
SEPTEMBER 30, 2022

3. Total Water Consumption during the Fiscal Year (rounded to the nearest thousand):

Gallons pumped into system: 312,444,000

Gallons billed to customers: 293,736,000

Water Accountability Ratio (Gallons billed / Gallons Pumped) 94.0%

4. Standby Fees (authorized only under TWC Section 49.231):

Does the District assess standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

Does the District have Operation and Maintenance standby fees? Yes No

If yes, Date of the most recent Commission Order: _____

5. Location of District

County(ies) in which district is located: Travis County

Is the District located entirely within one county? Yes No

Is the District located within a city? Entirely Partly Not at all

City(ies) in which district is located: N/A

Is the District located within a city's extra territorial jurisdiction (ETJ)?

Entirely Partly Not at all

ETJ's in which district is located: City of Austin

Are Board members appointed by an office outside the district?

Yes No

If Yes, by whom? _____

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
TSI-3. TEMPORARY INVESTMENTS
SEPTEMBER 30, 2022

Funds	Identification or Certificate Number	Interest Rate	Maturity Date	Balance at End of Year	Accrued Interest Receivable at End of Year
General Fund:					
Investment in LOGIC	XXX8001	Varies	N/A	\$ 12,412,614	\$ -
Investment in LOGIC	XXX8002	Varies	N/A	47,117	-
State Investment Pool	XXX0001	Varies	N/A	1,447,158	-
State Investment Pool	XXX0003	Varies	N/A	4,584	-
State Investment Pool	XXX0004	Varies	N/A	104,373	-
Total				<u>14,015,846</u>	<u>-</u>
Debt Service Fund:					
Investment in LOGIC	XXX8005	Varies	N/A	8,073	-
Investment in LOGIC	XXX8006	Varies	N/A	703,429	-
State Investment Pool	XXX0006	Varies	N/A	161,191	-
Total				<u>872,693</u>	<u>-</u>
Capital Projects Fund:					
Investment in LOGIC	XXX8015	Varies	N/A	2,499	-
State Investment Pool	XXX0007	Varies	N/A	4,453,034	-
Total				<u>4,455,533</u>	<u>-</u>
Total - All Funds				<u><u>\$ 19,344,072</u></u>	<u><u>\$ -</u></u>

DRAFT SUBJECT TO CHANGE

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
TSI-5. LONG-TERM DEBT SERVICE REQUIREMENTS - BY YEARS
SEPTEMBER 30, 2022**

DUE DURING FISCAL YEARS ENDING 9/30	UNLIMITED TAX AND REVENUE REFUNDING BONDS SERIES 2015			UNLIMITED TAX AND REVENUE REFUNDING BONDS SERIES 2017			UNLIMITED TAX AND REVENUE REFUNDING BONDS SERIES 2019		
	Principal Due 9/1	Interest Due 3/1, 9/1	Total	Principal Due 9/1	Interest Due 3/1, 9/1	Total	Principal Due 9/1	Interest Due 3/1, 9/1	Total
	2023	\$ 365,000	\$ 165,400	\$ 530,400	\$ 460,000	\$ 57,800	\$ 517,800	\$ 220,000	\$ 163,750
2024	390,000	150,800	540,800	475,000	48,600	523,600	505,000	157,150	662,150
2025	415,000	135,200	550,200	500,000	29,600	529,600	515,000	142,000	657,000
2026	440,000	118,600	558,600	240,000	9,600	249,600	560,000	121,400	681,400
2027	460,000	101,000	561,000	-	-	-	600,000	99,000	699,000
2028	480,000	82,600	562,600	-	-	-	625,000	75,000	700,000
2029	505,000	63,400	568,400	-	-	-	735,000	56,250	791,250
2030	525,000	43,200	568,200	-	-	-	780,000	34,200	814,200
2031	555,000	22,200	577,200	-	-	-	360,000	10,800	370,800
2032	-	-	-	-	-	-	-	-	-
2033	-	-	-	-	-	-	-	-	-
	<u>\$ 4,135,000</u>	<u>\$ 882,400</u>	<u>\$ 5,017,400</u>	<u>\$ 1,675,000</u>	<u>\$ 145,600</u>	<u>\$ 1,820,600</u>	<u>\$ 4,900,000</u>	<u>\$ 859,550</u>	<u>\$ 5,759,550</u>

(continued)

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
TSI-6. CHANGES IN LONG-TERM BONDED DEBT
SEPTEMBER 30, 2022

	<u>Series 2011</u>	<u>Series 2015</u>	<u>Series 2017</u>	<u>Series 2019</u>	<u>Series 2020</u>	<u>Series 2021</u>	<u>Total</u>
Interest Rate	2.50%	4.00%	2.00 - 4.00%	3.00 - 4.00%	1.00 - 2.00%	4.00%	
Dates Interest Payable	3/1, 9/1	3/1, 9/1	3/1, 9/1	3/1, 9/1	3/1, 9/1	3/1, 9/1	
Maturity Dates	9/1/2022	9/1/2031	9/1/2026	9/1/2031	9/1/2033	9/1/2028	
Bonds Outstanding at Beginning of Current Fiscal Year	\$ 230,000	\$ 4,500,000	\$ 2,125,000	\$ 4,900,000	\$ 9,875,000	\$ 2,685,000	\$ 24,315,000
Bonds Sold During the Current Fiscal Year	-	-	-	-	-	-	-
Retirements During the Current Fiscal Year:							
Principal	(230,000)	(365,000)	(450,000)	-	(125,000)	(495,000)	(1,665,000)
Refunded	-	-	-	-	-	-	-
Bonds Outstanding at End of Current Fiscal Year	<u>\$ -</u>	<u>\$ 4,135,000</u>	<u>\$ 1,675,000</u>	<u>\$ 4,900,000</u>	<u>\$ 9,750,000</u>	<u>\$ 2,190,000</u>	<u>\$ 22,650,000</u>
Interest Paid During the Current Fiscal Year	<u>\$ 5,750</u>	<u>\$ 180,000</u>	<u>\$ 66,800</u>	<u>\$ 163,750</u>	<u>\$ 177,375</u>	<u>\$ 107,400</u>	<u>\$ 701,075</u>
Paying Agent's Name and Address:	<u>UMB Bank, NA</u> <u>Austin, TX</u>	<u>UMB Bank, NA</u> <u>Austin, TX</u>	<u>UMB Bank, NA</u> <u>Austin, TX</u>	<u>UMB Bank, NA</u> <u>Austin, TX</u>	<u>UMB Bank, NA</u> <u>Austin, TX</u>	<u>UMB Bank, NA</u> <u>Austin, TX</u>	
Bond Authority:	<u>Tax Bonds *</u>	<u>Refunding Bonds</u>					
Amount Authorized by Voters	<u>\$ 69,443,000</u>	<u>\$ -</u>					
Amount Issued	<u>(44,230,000)</u>	<u>32,550,000</u>					
Remaining To Be Issued	<u>\$ 25,213,000</u>	<u>\$ -</u>					

* Includes all bonds secured with tax revenues. Bonds in this category may also be secured with other revenues in combination with taxes.

Debt Service Fund Cash and Temporary Investments balances as of September 30, 2022: \$ 872,693

Average Annual Debt Service Payment (Principal and Interest) for the remaining term of all debt: \$ 4,786,541

DRAFT SUBJECT TO CHANGE

**NORTHTOWN MUNICIPAL UTILITY DISTRICT
TSI-7 COMPARATIVE SCHEDULE OF REVENUES AND EXPENDITURES -
GENERAL FUND AND DEBT SERVICE FUND - FIVE YEARS (continued)
SEPTEMBER 30, 2022**

	AMOUNTS					PERCENT OF FUND TOTAL REVENUES				
	2022	2021	2020	2019	2018	2022	2021	2020	2019	2018
<u>DEBT SERVICE FUND</u>										
REVENUES:										
Property taxes, including penalties and interest	\$ 2,433,805	\$ 2,054,202	\$ 2,083,580	\$ 2,109,647	\$ 2,196,144	99.3 %	79.8 %	89.2 %	97.3 %	98.1 %
Net bond activity	-	517,369	223,888	-	-	-	20.1	9.6	-	-
Interest	17,982	1,963	28,084	59,164	42,753	0.7	0.1	1.2	2.7	1.9
Total revenues	<u>2,451,787</u>	<u>2,573,534</u>	<u>2,335,552</u>	<u>2,168,811</u>	<u>2,238,897</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>
EXPENDITURES:										
Tax appraisal/collection fees	13,200	10,628	11,787	11,665	12,596	0.5	0.4	0.5	0.5	0.6
Principal payments	1,665,000	1,620,000	1,650,000	1,425,000	1,120,000	68.0	63.0	70.7	65.7	50.0
Interest payments	701,075	678,362	563,302	800,212	1,027,288	28.6	26.4	24.1	36.9	45.9
Fiscal agent fees and other	5,745	3,596	4,443	4,443	5,920	0.2	0.1	0.2	0.2	0.3
Bond refunding expenditures	-	141,338	224,667	-	887	-	5.5	9.6	-	-
Total expenditures	<u>2,385,020</u>	<u>2,453,924</u>	<u>2,454,199</u>	<u>2,241,320</u>	<u>2,166,691</u>	<u>97.3</u>	<u>95.4</u>	<u>105.1</u>	<u>103.3</u>	<u>96.8</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 66,767</u>	<u>\$ 119,610</u>	<u>\$ (118,647)</u>	<u>\$ (72,509)</u>	<u>\$ 72,206</u>	<u>2.7 %</u>	<u>4.6 %</u>	<u>(5.1) %</u>	<u>(3.3) %</u>	<u>3.2 %</u>
TOTAL ACTIVE RETAIL WATER CONNECTIONS	<u>3,187</u>	<u>3,143</u>	<u>3,106</u>	<u>3,005</u>	<u>2,999</u>					
TOTAL ACTIVE RETAIL WASTEWATER CONNECTIONS	<u>3,090</u>	<u>3,085</u>	<u>3,071</u>	<u>2,988</u>	<u>2,988</u>					

DRAFT SUBJECT TO CHANGE

**OTHER
SUPPLEMENTARY INFORMATION**

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
OSI-1. PRINCIPAL TAXPAYERS
SEPTEMBER 30, 2022

Taxpayer	Type of Property	Tax Roll Year		
		2022	2021	2020
Madison-MF Tech Ridge TX LLC	N/A	\$ 71,990,000	\$ 56,750,000	\$ 54,822,376
Belkorp Oaks LLC	N/A	53,983,819	40,783,819	40,333,819
Logistics II Tech Ridge Portfolio LLC	N/A	27,887,363	24,946,133	24,344,863
Lantower Techridge Austin LP	N/A	18,330,000	14,787,000	14,563,220
MCN Lakewood LLC	N/A	16,177,872	13,549,872	13,513,872
Northtown Phase 1 LLC	N/A	6,794,374	2,807,790	2,807,790
Village @ Northtown Ltd.	N/A	6,132,841	6,937,825	7,416,837
Northtown Multifamily LP	N/A	5,861,434	-	-
KB Home Lone Star Inc.	N/A	3,621,131	2,845,834	4,564,834
Northtown Phase 2A LLC	N/A	3,361,637	-	-
Yintai Investment Northtown LLC	N/A	-	5,861,434	5,861,434
A M Petroleum Inc.	N/A	-	2,814,123	2,821,092
Total		\$ 214,140,471	\$ 172,083,830	\$ 171,050,137
Percent of Assessed Valuation		18.1%	18.7%	20.7%

DRAFT SUBJECT TO CHANGE
NORTHTOWN MUNICIPAL UTILITY DISTRICT
OSI-2. ASSESSED VALUE BY CLASSIFICATION
SEPTEMBER 30, 2022

Type of Property	Tax Roll Year					
	2022		2021		2020	
	Amount	%	Amount	%	Amount	%
Single Family	\$ 931,290,591	78.6%	\$ 717,323,120	77.8%	\$ 620,366,281	75.2%
Multi Family Residence	189,842,318	16.0%	143,139,856	15.5%	137,519,034	16.7%
Vacant Lot	2,568,629	0.2%	2,191,263	0.2%	2,274,948	0.3%
Qualified Ag Land	1,462	-	21,168	-	21,585	-
Non-Qualified Land	18,486,481	1.6%	19,102,799	2.1%	20,007,289	2.4%
Commercial Real Property	32,493,393	2.7%	29,508,770	3.2%	28,898,984	3.5%
Utility Company	885,857	0.1%	918,708	0.1%	136,791	-
Commercial Personal Property	3,186,358	0.3%	2,659,149	0.3%	2,511,679	0.3%
Industrial Personal Property	3,292,585	0.3%	1,311,791	0.1%	2,015,109	0.2%
Residential Inventory	2,110,209	0.2%	6,229,120	0.7%	10,770,266	1.3%
Totally Exempt Property	-	-	-	-	-	-
Less: Adjustments	-	-	-	-	-	-
Total Taxable	\$ 1,184,157,883	100.0%	\$ 922,405,744	100.0%	\$ 824,521,966	100.0%

McCALL GIBSON SWEDLUND BARFOOT PLLC
Certified Public Accountants

13100 Wortham Center Drive
Suite 235
Houston, Texas 77065-5610
(713) 462-0341
Fax (713) 462-2708

PO Box 29584
Austin, TX 78755-5126
(512) 610-2209
www.mgsbpllc.com
E-Mail: mgsb@mgsbpllc.com

January 25, 2023

Board of Directors
Northtown Municipal Utility District
Travis County, Texas

We have audited the financial statements of the governmental activities and each major fund of Northtown Municipal Utility District (the "District") for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 26, 2022. Professional standards also require that we communicate to you the following information related to our audit. For the purposes of this letter, the term "management" refers to the Board of Directors and/or District consultants.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. Significant accounting policies used by the District, including new accounting policies, if any, that have been adopted and implemented during the current fiscal year, are discussed in Note 1. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period. The financial statement disclosures are neutral, consistent, and clear.

Accounting estimates are an integral part of the financial statements and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were management's estimate of depreciable lives of capital assets. Depreciation of infrastructure assets is based on industry wide accepted estimated useful lives taken on a straight-line basis, or on the life of the applicable contract in the case of intangible assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

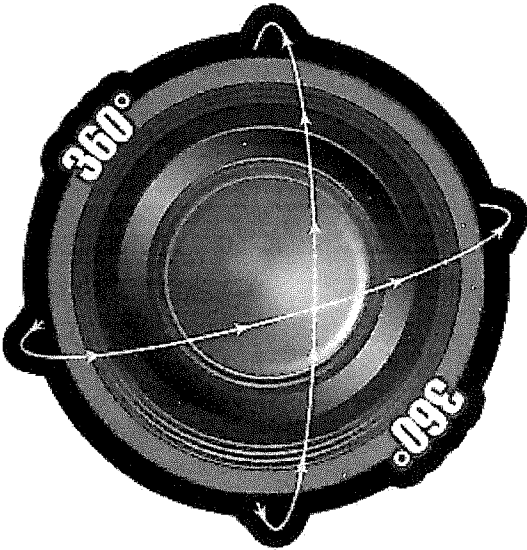
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such adjustments.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 25, 2023.

Member of
American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants

EXHIBIT N



Quote for: **Northtown Municipal Utility District Website**

Rate: \$120 / hr

25% discount for the first 8 hours on retainer. Additional hours billed at a flat \$120/hour.

Total Due upfront for 8 hour retainer:

$$\$120 \times 8 = \$960 - 25\% = \mathbf{\$720}$$

Website: <https://northtownmud.org/>

Scope: Research and advise on website, email and domain hosting options including cloud based options and guidance on improvements.

Technology consulting services to be paid on a retainer. Any further hours will be billed on an hourly rate to be paid within 30 days of date worked.

Nathan Goodfellow
360Production.Services
(512) 553 - 5576
1714 Woodward St #102
Austin TX 78741

EXHIBIT 0

**RESOLUTION CONFIRMING ANNUAL REVIEW OF CODE OF ETHICS AND
FINANCIAL INVESTMENT, TRAVEL AND PROFESSIONAL SERVICES POLICIES;
AND AMENDING LIST OF QUALIFIED BROKERS**

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, in accordance with Section 49.199 of the Texas Water Code, the Board of Directors (the "Board") of Northtown Municipal Utility District (the "District") is required to adopt (i) a code of ethics for District directors, officers, employees, and persons engaged in handling investments for the District; (ii) a policy relating to District investments; (iii) a policy relating to travel expenditures; and (iv) policies and procedures for selection, monitoring, or review and evaluation of professional services; and (v) policies that ensure a better use of management information; and

WHEREAS, in accordance with Section 2256.005 of the Texas Government Code, the Board is required to (i) adopt a written investment policy regarding the investment of District funds and funds under the District's control and a separate written investment strategy for each of the funds or group of funds under the District's control; (ii) review its investment policy and strategies at least annually and, by written instrument, to confirm such review and record any changes; and (iii) designate one or more officers or employees as an investment officer or officers, to be responsible for the investment of the District's funds consistent with the District's adopted investment policy and strategies;

WHEREAS, in accordance with Section 2256.025 of the Texas Government Code, the Board or the District's designated investment subcommittee is required, at least annually, to review, revise, and adopt a list of qualified brokers that are authorized to engage in investment transactions with the District; and

WHEREAS, the Board previously adopted policies and procedures, designated investment officers, and adopted a list of qualified brokers as required by Section 49.199 of the Texas Water Code and Sections 2256.005 and 2256.025, Texas Government Code; and

WHEREAS, the Board has conducted an annual review of the District's adopted policies and procedures (collectively, the "District Policies"), designated investment officers, and adopted list of qualified brokers, and now desires to confirm such annual review and record any changes;

NOW, THEREFORE, IT IS RESOLVED BY THE BOARD THAT:

Section 1. The Board confirms that, on this date, it has reviewed the District's Policies and designation of qualified brokers as required by Section 49.199 of the Texas Water Code and Sections 2256.005 and 2256.025, Texas Government Code.

Section 2. The Board has determined that no changes are necessary to the District Policies at this time.

Section 3. The brokers set forth on the List of Qualified Brokers attached to this Resolution as Exhibit "C" will be authorized to engage in investment transactions with District. The District Policies dated February 27, 2018 are hereby amended to substitute the attached Exhibit "C" for the Exhibit "C" originally incorporated therein. The brokers listed on Exhibit

EXHIBIT P

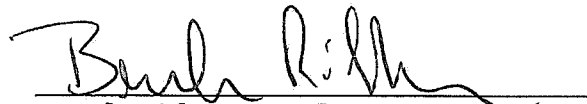
“C” are authorized to engage in investment transactions with the District consistent with the District’s adopted investment policy and investment strategies.

Section 7. The Secretary of the Board is directed to file a copy of this Resolution in the official records of the District.

This Resolution may be executed in multiple counterparts, each of which will be deemed an original and of which together will constitute one and the same instrument. A facsimile or .pdf of the signature of the undersigned, and a signature of the undersigned transmitted by fax, email or similar electronic means, will be deemed to be, and will have the same force and effect as, an original signature for all purposes

ADOPTED this 25th day of January, 2023.




Brenda Richter, President
Board of Directors

ATTEST:

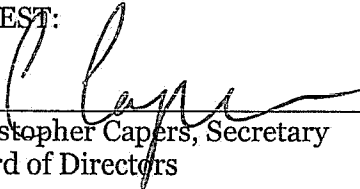

Christopher Capers, Secretary
Board of Directors

EXHIBIT "C"
LIST OF QUALIFIED BROKERS
LIST OF QUALIFIED BROKERS

Broker Listing

ABC Bank	Logic
Allegiance Bank	Lone Star Bank
Amegy Bank of Texas, N.A.	Lone Star Investment Pool
BancorpSouth	Memorial City Bank
Bank of America N.A.	Merchants Bank
Bank of Houston	Metro Bank, N.A.
Bank of New York – Mellon	Moody National Bank
Bank of Texas N.A.	New First National Bank
Bank of the West	North Houston Bank
BBVA	Northstar Bank of Texas
BOSC, Inc.	Omni Bank, N.A.
Broadway Bank	Pioneer Bank
Cadence Bank	Plains Capital Bank
Capital Bank	Patriot Bank
Capital Markets of Dallas	Plains State Bank
Capital One	PNC Bank
Central Bank	Post Oak Bank
Chasewood Bank	Prosperity Bank
CIT Bank	RBC Capital Markets
Citibank N.A.	R Bank
Classic State Bank	Regions Bank
Comerica Bank	Roscoe State Bank
Comerica Securities	Security State Bank
Commercial State Bank	Sovereign Bank
Community Bank	Spirit of Texas Bank
Community State Bank	State Bank of Texas
Community State Bank Austin	State Street Bank & Trust Co.
Coastal Securities	Sterling Bank
Crockett National Bank	Sterne Agee & Leach
Encore Bank	Stifel Nicolaus
Enterprise Bank	Tex Star Investment Pool
First Bank of Conroe	Texas Capital Bank N.A.
First Bank of Texas	Texas Class
First Bank & Trust	Texas Citizens Bank
First Citizens Bank	Texas Community Bank
First Community Bank	Texas First Bank
First Convenience Bank	Texas Independant Bank
First National Bank of Bastrop	Texas Regional Bank
First National Bank of Texas	Texas Savings Bank
First Texas Bank	Texpool/Texpool Prime
Frontier Bank of Texas	The Bank of River Oaks
Frost Bank	The Right Bank for Texas
Green Bank	Third Coast Bank
Herring National Bank	Tradition Bank
Hilltop Securities	Trustmark National Bank
Hometown Bank, N.A.	UMB Bank
Horizon Bank	Union Planters Bank, N.A.
Houston Community Bank N.A.	United Bank of el Paso del Norte
Independent Bank	Unity National Bank
International Bank of Commerce	U.S. Bank
Inter National Bank	US Capital Advisors
JP Morgan Chase	Veritex Bank
Keystone Bank	Wells Fargo Bank, N.A.
Legacy Texas Bank	Wells Fargo Brokerage Service, LLC

**RESOLUTION CONFIRMING ANNUAL REVIEW OF WRITTEN PROCEDURES FOR
POST BOND ISSUANCE FEDERAL TAX COMPLIANCE**

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, Northtown Municipal Utility District (the "District") is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54 of the *Texas Water Code*; and

WHEREAS, the District has issued bonds, notes or other obligations ("Bonds") that qualify as tax-exempt obligations for federal tax purposes; and

WHEREAS, by Resolution dated January 24, 2012 (the "Resolution"), the Board of Directors (the "Board") adopted written procedures for post bond issuance federal tax compliance (the "Procedures") to assist in the preservation of the tax-exempt status of the Bonds and document compliance with other post issuance requirements of federal tax law relating to the Bonds, including records retention requirements; and

WHEREAS, Section 4 of the Resolution requires that the Board review the Procedures annually and revise the Procedures as it may determine necessary; and

WHEREAS, the Board desires to confirm its annual review of the Procedures;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF
NORTHTOWN MUNICIPAL UTILITY DISTRICT THAT:**

Section 1. The Board confirms that, on this date, it has reviewed the Procedures and determined that no changes to the Procedures are necessary.


Section 2. The Secretary of the Board is directed to file a copy of this Resolution in the official records of the District.

This Resolution may be executed in multiple counterparts, each of which will be deemed an original and of which together will constitute one and the same instrument. A facsimile or .pdf of the signature of the undersigned, and a signature of the undersigned transmitted by fax, email or similar electronic means, will be deemed to be, and will have the same force and effect as, ~~an original signature for all purposes.~~

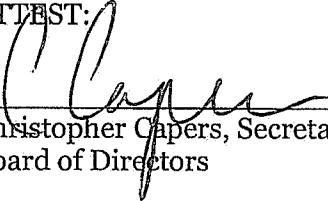
EXHIBIT Q

ADOPTED this 25th day of January, 2023.





Brenda Richter, President
Board of Directors

ATTEST:


Christopher Capers, Secretary
Board of Directors

**RESOLUTION DESIGNATING WATER CONSERVATION COORDINATOR
AND CONFIRMING ANNUAL REVIEW OF
WATER CONSERVATION AND DROUGHT CONTINGENCY PLAN**

STATE OF TEXAS §
 §
COUNTY OF TRAVIS §

WHEREAS, Northtown Municipal Utility District (the "*District*") is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54 of the Texas Water Code; and

WHEREAS, under Section 11.1272, *Texas Water Code*, the Board of Directors of the District (the "*Board*") is required to establish and enforce a drought contingency plan;

WHEREAS, as required by Section 11.1272, *Texas Water Code*, and in an effort to ensure that water supplied to the District is used reasonably and to its maximum beneficial use, the Board adopted an Order Establishing Revised Water Conservation and Drought Contingency Plan dated March 26, 2019 (the "*Plan*") attached as **Exhibit "A"** hereto;

WHEREAS, the Board reviews the Plan on an annual basis in order to ensure that the Plan remains accurate and meets the needs of the District; and

WHEREAS, pursuant to Section 13.146, *Texas Water Code*, the Board desires to designate a person as the water conservation coordinator responsible for implementing the Plan.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE DISTRICT THAT:

Section 1. The Board confirms that on this date it has reviewed the Plan attached as **Exhibit "A"**.

Section 2. The Board has determined that Section 2.01 of the Plan should be amended to reflect the current service area population and water utility data, as follows:

2.01 Water and Wastewater Utility System Profile:

A. **Service Area Population:** As of December 2022, the District had 3,096 occupied residences, and 15 residences either owned by builders or vacant. The estimated population of the District's service area is 11,778 calculated on 3,096 single family units multiplied by 3.0 persons/unit and 830 multi-family units multiplied by 3.0 persons per unit, rounded to the nearest whole number.

B. Water Utility Data:

1. Connection Type	Number of Existing Connections
Occupied Single Family	<u>3,096</u>
Builder	<u>2</u>
Vacancies	<u>15</u>
Irrigation	<u>30</u>
Fire Hydrants	<u>3</u>
Multi-family	<u>6</u> (totaling 830 units)
Commercial	<u>2</u>
Schools	<u>2</u>
Non-Profit	<u>0</u>
District	<u>13</u>

Section 3. The Board has determined that no other changes to the Plan are necessary at this time.

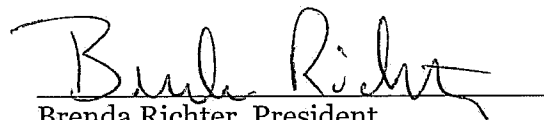
Section 4. Mona Oliver is designated as the District's water conservation coordinator responsible for implementing the Plan.

Section 5. The District's attorney is directed to file a copy of this Resolution in the official records of the District and to give written notice to the executive director of the Texas Water Board of the name and contact information for the District's designated water conservation coordinator.

This Resolution may be executed in multiple counterparts, each of which will be deemed an original and of which together will constitute one and the same instrument. A facsimile or .pdf of the signature of the undersigned, and a signature of the undersigned transmitted by fax, email or similar electronic means, will be deemed to be, and will have the same force and effect as, an original signature for all purposes.

ADOPTED this 25th day of January, 2023.




Brenda Richter, President
Board of Directors

ATTEST:

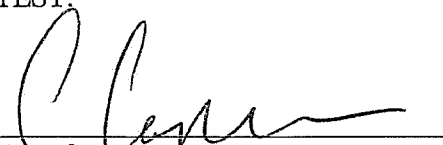

Christopher Capers, Secretary
Board of Directors

EXHIBIT "A"
THE PLAN

**REVISED WATER CONSERVATION AND
DROUGHT CONTINGENCY PLAN**

Approval of the Plan

The Board of Directors (the "*Board*") of Northtown Municipal Utility District (the "*District*") establishes the Water Conservation and Drought Contingency Plan (the "*Plan*"), as set forth below. The Board commits to implement this Plan according to the procedures set forth below.

Water Conservation Plan

Water and Wastewater Utility System Profile:

Service Area Population: As of the date of adoption of this Plan, the District had 2,958 occupied single family residences, and 10 residences either owned by builders or vacant. The estimated population of the District's service area is 11,364 calculated on 2,958 single family units multiplied by 3.0 persons/unit and 830 multi-family units multiplied by 3.0 persons per unit, rounded to the nearest whole number.

Water Utility Data:

<i>Connection Type</i>	<i>Number of Existing Connections</i>
Occupied Single Family	2,958
Vacant Single Family	8
Multi Family	6 (totaling 830 units)
Commercial	1
Builder-Owned	2
Schools	2
Non-Profits	0
Fire Hydrants	3
Vacant Fire Hydrants	0
Irrigation	25
Vacant Irrigation	1
District	9

2. The District receives its water supply from the City of Austin (the "City").

Wastewater Service: Wastewater treatment for the District is provided by the City, except for a small area of the District that is served directly by the City pursuant to an interlocal agreement between the City and the District.

Financial Data: The District's water and wastewater rates and connection/impact fees are set forth in the District's Order Establishing Rates, Charges and Fees. The rates and fees are comparable to surrounding adjacent developments and are cost-based.

Conservation Strategies:

Minimum Measures.

Water Conservation Goals. The District's five-year target for water savings is to reduce daily water consumption in gallons per capita by 3%, and the District's 10-year target for water savings is to reduce daily water consumption in gallons per capita by an additional 3% over the five-year target. The District will attempt to achieve these targets and goals with one or more of the following actions:

Encouraging and supporting efficient water use and reducing the waste of water.

Taking measures to maintain per capita water usage below the median of the previous five years' gallons per capita per day consumption for similarly situated water providers.

Striving to limit unaccounted-for water from the District's system to no more than 10% of the volume of water delivered based on a moving five year average.

Implementing and maintaining a program of universal metering and meter replacement and repair.

Encouraging decreasing waste in landscape irrigation.

Raising public awareness of water conservation and encouraging responsible public behavior.

Developing a system specific strategy to conserve water during peak demands, thereby reducing peak use.

Encouraging the development of a program for the reuse/recycling of wastewater/greywater.

Encouraging the use of water-efficient plumbing fixtures.

Implementing all applicable water conservation measures required by any water supplier of the District.

Meters. The District will strive to implement the following with respect to metering and meter repair/replacement:

The supply of water to the District will be metered with water meters capable of accuracy within +/-5%.

Each connection will be metered with a water meter capable of accuracy within +/- 5%.

Each connection on the system will be metered, including landscape irrigation and public facilities.

A regularly scheduled maintenance program of meter repair and replacement will be established in accordance with the following time intervals:

Master Meters: test once per year

1"+ Meters: test once per year

Meters <1": replace after 1,000,000 gallons of water usage

Education and Public Information Programs. The District will undertake a coordinated water conservation public education and information program with its customers that may include:

Providing a conservation message that may be included with water bills.

Encouraging local media coverage of water conservation issues and the importance of water conservation.

Making water conservation information and materials available.

Other Measures. Other measures may include system operation requirements and rules that promote water conservation such as use of new water conserving technology in construction, landscape watering management, and appropriate use of updated plumbing fixtures that conserve water. In addition, the District will regularly review this Plan in accordance with applicable rules to ensure that it is effective and efficient.

Coordination with Regional Water Planning Group. The service area of the District is located within the Lower Colorado Regional Water Planning Area (Region K) and the District has provided or will provide a copy of this water conservation plan to the regional water planning group.

Drought Contingency Plan

Declaration of Policy, Purpose, and Intent. Because of the water conditions prevailing within the District, the water resources available to the District must be put to the maximum beneficial use and the waste, unreasonable use, or unreasonable method of use of water must be prevented, with a view to the reasonable and beneficial use thereof in the interests of the residents of the District and for the public health and welfare.

Public Involvement. An opportunity for the public to provide input into the preparation of this Plan was provided through the District's scheduling and providing public notice of a public meeting at which members of the public were provided with an opportunity to provide input to the Board on this Plan.

Public Education. The District will periodically provide the public with information about this Plan, including information about the conditions under which each stage of the drought contingency measures of this Plan is to be initiated or terminated and the drought response measures to be implemented in each stage. This information will be provided by means of publication of notice in a newspaper of general circulation, posting notification signs in public places, mailing utility bill inserts or postcards, press releases,

web page notices, or other means as determined necessary by the District Manager (defined below) or his/her designee.

Coordination with Regional Water Planning Group and TCEQ Notification.

The service area of the District is located within the Lower Colorado Regional Water Planning Area (Region K) and the District has provided or will provide a copy of this drought contingency plan to the regional water planning group. The District will notify the executive director of the Texas Commission on Environmental Quality within five business days of the implementation or termination of any mandatory provisions of this Plan.

Authorization. The District's Manager or another consultant or employee specifically designated by the Board (for purposes of this Plan, the appointed party is designated the "*District Manager*") is authorized and directed to implement the applicable provisions of the drought contingency measures of this Plan upon determination that implementation is necessary to protect the public health, safety, and welfare. The District Manager, or his/her designee, will have the authority to initiate or terminate drought or other water supply emergency response measures as described in this Plan.

Application. The provisions of this Plan will apply to all persons, entities, customers, and property utilizing water provided by the District.

Definitions. For the purposes of this Section III and Section IV, below, the following definitions will apply:

Commercial Customer: a Customer (defined below) that uses water as an integral part of the operations of a civic, industrial, commercial, and non-profit establishments, including retail establishments, hotels and motels, restaurants, office buildings, home owner association property, and sites with five or more dwelling units.

Customer: any person, entity, company, or organization using water supplied by the District.

Designated Outdoor Water Use Days: the days designated for outdoor water use by a Water Supplier (defined below), or, if a Water Supplier has not designated days for outdoor water use, then:

for residential Customers with street addresses, box numbers, or rural postal route numbers ending in an even number (0, 2, 4, 6 or 8) and locations without addresses - Sundays and Thursdays;

for residential Customers with street addresses, box numbers, or rural postal route numbers ending in an odd number (1, 3, 5, 7 or 9) - Saturdays and Wednesdays;

for commercial Customers with street addresses, box numbers, or rural postal route numbers ending in an even number (0, 2, 4, 6 or 8) and locations without addresses - Tuesday; and

for commercial Customers with street addresses, box numbers, or rural postal route numbers ending in an odd number (1, 3, 5, 7 or 9) - Friday.

New Landscape: vegetation that:

is installed at the time of the construction of a residential or commercial facility;

is installed as part of a governmental entity's capital improvement project;

is installed to stabilize an area disturbed by construction; or

alters more than one-half of the area of an existing landscape.

Residential Customer: a Customer that uses water as an integral part of the operations of a site with four or less dwelling units.

Water Use Reduction Measures: practices, techniques, and technologies that reduce the consumption of water, reduce the loss or waste of water, improve efficiency in the use of water, or increase the recycling and reuse of water so that water supply is conserved and made available for future or alternative uses.

Water Supplier: collectively, the City of Austin and any other entity that supplies wholesale water to the District in the future and requires that the District implement drought contingency and water conservation measures consistent with its own.

Triggering and Termination Criteria for Drought Response Stages. The District Manager, or his/her designee, will monitor water supply and/or demand conditions on a monthly basis and determine when conditions warrant the initiation or termination of any stage of this Plan. During the months of May through September, water supply conditions may be monitored on a more frequent basis if deemed necessary. Weather conditions will be considered in determining a drought classification. If long cold or dry periods are predicted, such conditions will be considered in making an impact analysis. Public notification of the initiation or termination of drought response stages will be given by means of publication in a newspaper of general circulation, signs posted in public places, utility bill inserts or postcards, press releases, web page notices or other means as determined necessary by the District Manager or his/her designee.

Permanent Water Use Restrictions. Customers must comply with the permanent water use restrictions at all times, unless otherwise provided in this Plan or required by a Water Supplier or the District.

Stage 1 - Mild Water Shortage Conditions.

Requirements for initiation. Customers will be required to comply with Stage 1 requirements:

from May 1 through September 30;

when the District Manager and/or his/her designees considers it necessary;

when required by a Water Supplier or under any District water supply contract; or

when otherwise required by the Board.

Requirements for termination. Stage 1 water restrictions may be rescinded by the Board or the District Manager or his/her designee when the conditions listed above cease to exist.

Stage 2 - Moderate Water Shortage Conditions.

Requirements for initiation. Customers will be required to comply with Stage 2 requirements when:

the availability of the District's water supply is reduced up to a repeat of a drought of record for the area;

the District Manager and/or his/her designees considers it necessary;

required by a Water Supplier or under any District water supply contract; or

otherwise required by the Board.

Requirements for termination. Stage 2 water restrictions may be rescinded by the Board or the District Manager or his/her designee when the conditions listed above cease to exist. Upon termination of Stage 2, Stage 1 becomes operative.

Stage 3 - Severe Water Shortage Conditions.

Requirements for initiation. Customers will be required to comply with the Stage 3 requirements when:

system demand exceeds available high service pump capacity;

water system is contaminated, whether accidentally or intentionally (severe condition is reached immediately upon detection of contamination);

water system fails due to an act of God (tornadoes, hurricanes) or man (severe condition is reached immediately upon detection of the failure);

any mechanical failure of pumping equipment which will require more than 12 hours to repair and which causes unprecedented loss of capability to provide water service;

the District Manager and/or his/her designees considers it necessary;

required by a Water Supplier or under any District water supply contract; or

otherwise required by the Board.

Requirements for termination. Stage 3 water restrictions may be rescinded by the Board or the District Manager or his/her designee when the conditions listed above cease to exist. Upon termination of Stage 3, Stage 2 becomes operative.

Additional Restrictions. The District may impose additional water restrictions to protect the public health and safety in the event of an unusual water system operational event, catastrophic occurrence or severe weather event, or as otherwise required by the Board or a Water Supplier under any District water supply contract.

Drought Response Stages. The District Manager or his/her designee will monitor water supply and/or demand conditions on a daily basis and, in accordance with the triggering criteria set forth in Section 3.08, will determine if a mild, moderate, or severe condition exists and implement the following actions.

Permanent Water Use Restrictions.

Residential Customers and Commercial Customers may irrigate outdoors only before 10:00 a.m. and after 7:00 p.m., and only on a Designated Outdoor Water Use Day, except at a golf course or as provided below.

Customers must not:

fail to repair a controllable leak, including a broken sprinkler head, a leaking valve, leaking or broken pipes, or a leaking faucet;

operate a permanently installed irrigation system with:

a broken head;

a head that is out of adjustment and the arc of the spray head is over a street or parking lot; or

a head that is misting because of high water pressure; or

during irrigation, allow water:

to run off a property and form a stream of water in a street for a distance of 50 feet or greater; or

to pond in a street or parking lot to a depth greater than one-quarter of an inch.

Subsections 2 and 3 above do not apply to irrigation:

during repair or testing of a new or existing irrigation system if the person performing the testing is present;

of nursery stock at a commercial plant nursery; or of an athletic field used for organized sports if:

the irrigation is for dust abatement purposes; and

the Customer submits to the District a dust abatement exemption application on a form provided by the City of Austin.

A person may not use or allow the use of water to wash or rinse an automobile, truck, trailer, boat, airplane, motorcycle, or other mobile equipment or vehicle, unless using a hose with a positive shutoff valve or a single, refillable vessel with water. A person commits a separate offense for each vehicle or piece of equipment washed in violation of the terms and conditions of this Subsection. It is an affirmative defense to a violation of this subsection that the water use occurred at a vehicle wash facility for the water use charged in the complaint.

A Customer may not wash a sidewalk, driveway, parking area, street, tennis court, patio, or other paved area or outdoor building surface, unless using a hose with a positive shutoff valve or a single, refillable vessel with water. A person commits a separate offense for each outdoor surface washed in violation of the terms and conditions of this Subsection.

Any additional or alternative restrictions imposed by a Water Supplier or otherwise determined to be necessary by the District Manager or the Board may be imposed by the District.

Stage 1 – Mild Water Shortage Conditions. The goal for Stage 1 is to achieve a 5% reduction in average daily water use (e.g., total water use, daily water demand, etc.).

Supply Management Measures. All District operations will adhere to the Stage 1 water use restrictions prescribed below, where possible.

Water Use Restrictions.

Customers may irrigate outdoors with a permanently installed irrigation system only before 8:00 a.m. and after 7:00 p.m. on a Designated Outdoor Water Use Day.

Except as provided below, Customers may irrigate outdoors with a hose-end sprinkler system only before 8:00 a.m. and after 7:00 p.m. on a Designated Outdoor Water Use Day

Subsection a above does not apply to irrigation:

using a hand-held hose or hand-held bucket;

during repair or testing of a new or existing irrigation system if the person performing the testing is present;

of water nursery stock at a commercial plant nursery; or

of an athletic field used for organized sports if:

the irrigation is for dust abatement purposes; and

the Customer submits to the District a dust abatement exemption application on a form provided by the City of Austin.

Any additional or alternative restrictions imposed by a Water Supplier or otherwise determined to be necessary by the District Manager or the Board may be imposed by the District.

Stage 2 - Moderate Water Shortage Conditions. The goal for Stage 2 is to achieve a 10% reduction in average daily water use.

Supply Management Measures. During Stage 2, where possible the District will reduce or discontinue flushing of water mains; reduce or discontinue irrigation of public landscaped areas; use alternative water supply sources and/or alternative delivery mechanisms with the prior approval of Texas Commission on Environmental Quality, if appropriate; and use reclaimed water for nonpotable purposes. Where possible, the District will also comply with the water use restrictions for Stage 2 when those restrictions are implemented.

Water Use Restrictions. All requirements of Stage 1 will remain in effect during Stage 2 except:

Customers may not irrigate outdoors, except:

- i. with a hand-held hose or a hand-held bucket at any time;
- ii. with a soaker hose for vegetable gardens;
- iii. with a hose-end sprinkler, a soaker hose, or drip irrigation, before 10:00 a.m. and after 7:00 p.m. on a Designated Outdoor Water Use Day; or
- iv. with a permanently installed automatic irrigation system before 5:00 a.m. and after 7:00 p.m. on a Designated Outdoor Water Use Day.

A person may not use or allow the use of water to wash or rinse an automobile, truck, trailer, boat, airplane, motorcycle, or other mobile equipment or vehicle unless using a single, refillable vessel with water. A

person commits a separate offense for each vehicle or piece of equipment washed in violation of the terms and conditions of this Subsection. It is an affirmative defense to a violation of this subsection that the water use occurred at a vehicle wash facility for the water use charged in the complaint.

Notwithstanding the above, a Customer may not conduct or participate in a charity car wash.

A Customer may not operate an outdoor ornamental fountain or structure making similar use of water, with an aerial emission of water or aerial fall of water greater than four inches, other than the aeration necessary to preserve habitat for aquatic species.

A Customer may not irrigate a golf fairway, except on a Designated Outdoor Water Use Day before 5:00 a.m. and after 7:00 p.m. A Customer may irrigate a golf course green or tee every other day if the Customer files a plan with the District and the City of Austin, if applicable, establishing the irrigation schedule.

A Customer may not wash a sidewalk, driveway, parking area, street, tennis court, patio, or other paved area, except to alleviate an immediate health or safety hazard.

A restaurant may not serve water to a customer except when requested by the customer.

A person may not operate a patio mister at a commercial facility except between the hours of 4:00 p.m. until midnight.

Any additional Stage 2 restrictions imposed by a Water Supplier that are applicable to Customers will be imposed by the District.

Stage 2 requirements do not apply to:

necessary use of water, other than for landscape irrigation, by a governmental entity performing a governmental function, including for a capital improvement construction project;

necessary use of water, other than for landscape irrigation, for land development including roadway base preparation, flushing a utility line, dust control, concrete or asphalt work, and building construction, provided that if reclaimed water is available within one mile of the construction site, reclaimed water must be used for roadway base preparation and dust control; or

necessary use of water for repair of a water distribution facility, residential and commercial plumbing, or a permanently installed landscape irrigation system.

watering nursery stock at a commercial plant nursery.

Any additional or alternative restrictions imposed by a Water Supplier or otherwise determined to be necessary by the District Manager or the Board may be imposed by the District.

Stage 3 - Severe Water Shortage Conditions. The goal for Stage 3 is to achieve a 15% reduction in average daily water use.

Supply Management Measures. During Stage 3, the District will cease the flushing of water mains except when necessary for reasons of health or safety, where possible. Where possible, the District will discontinue irrigating public landscaped areas except areas irrigated with treated wastewater effluent, ground water, or raw water.

Water Use Restrictions. All requirements of Stage 2 will remain in effect during Stage 3 except:

A Customer may not irrigate vegetation outdoors, except:

with a hose-end sprinkler, a soaker hose, or drip irrigation, before 6:00 a.m. and after 7:00 p.m. on a Designated Outdoor Water Use Day; or

with a permanently installed automatic irrigation system before 7:00 a.m. and after 7:00 p.m. on a Designated Outdoor Water Use Day.

A Customer may not water the ground around a foundation to prevent foundation cracking except on a Designated Outdoor Water Use Day before 7:00 a.m. or after 7:00 p.m.. The Review Board (defined below) may grant a Variance (defined in Section V below) to the restriction in the immediately preceding sentence if the Review Board determines that additional water is necessary to prevent foundation cracking. If the Review Board grants a variance, a Customer may water a foundation (i) on a Designated Outdoor Water Use Day from 12:00 a.m. to 10:00 a.m. and (ii) on the second day after the Designated Outdoor Water Use Day from 12:00 a.m. to 10:00 a.m. using a soaker hose or drip system placed within 24 inches of the foundation that does not produce a spray of water above the ground.

A Customer may not operate an outdoor ornamental fountain or structure making similar use of water, other than the aeration necessary to preserve habitat for aquatic species.

A Customer may not add potable water to a swimming pool, wading pool, fountain, or pond, except to preserve habitat for aquatic life.

A Customer may not begin the installation of new landscape.

A person may not operate a patio mister at a commercial facility except between the hours of 4:00 p.m. and 8:00 p.m.

Stage 3 requirements do not apply to a Customer who uses only treated wastewater effluent or raw water.

Any additional or alternative restrictions imposed by a Water Supplier or otherwise determined to be necessary by the District Manager or the Board may be imposed by the District.

Stage 4 - Emergency Water Shortage Conditions.

Supply Management Measures. During Stage 4, the District will discontinue irrigating public landscaped areas.

Water Use Restrictions. All requirements of Stage 3 will remain in effect during Stage 4 except:

A Customer may not irrigate vegetation outdoors, or allow use of water to test or repair a permanently installed irrigation system.

A Customer may not wash an automobile, truck, trailer, boat, airplane, or other mobile equipment.

A Customer may not water the ground around a foundation to prevent foundation cracking unless a variance is granted by the Review Board as provided in Section V below.

A Customer may not wash a sidewalk, driveway, parking area, street, tennis court, patio.

A person may not operate a patio mister.

Any additional or alternative restrictions imposed by a Water Supplier or otherwise determined to be necessary by the District Manager or the Board may be imposed by the District.

Additional Restrictions. If emergency water shortage conditions (Stage 4) persist for an extended period of time, the District Manager, upon recommendation of the Board, may order water rationing and/or terminate service to selected users of the system in accordance with any applicable policies and procedures of a Water Supplier or, if no such policies and procedures exist, the following sequence:

Recreational users
Commercial users
School users
Residential users
Hospitals, public health and safety facilities

Variances.

Granting Variances. A review board consisting of the District Manager, the Board President, and the Board Secretary (the "Review Board") is established. The Review Board will review hardship and special cases that cannot strictly comply with this Plan to determine whether the cases warrant a variance, permit, or compliance agreement (collectively, "Variance").

Application for Variance.

A Variance from a requirement of this Plan may be granted if the Review Board determines that special circumstances exist and that compliance with the Plan:

adversely affects health, sanitation, or fire protection of the public or applicant;

adversely affects pesticide or fertilizer application; or

constitutes an economic hardship. "*Economic hardship*" means a threat to a person or entity's primary source of income. Inconvenience or the potential for damage to landscaping does not constitute an economic hardship. If the Review Board determines there is an economic hardship, it may authorize the implementation of alternative water use restrictions that further the purposes of the Plan.

The alternative water use restrictions must be set forth on the face of the Variance and the Customer must keep a copy of the Variance in a location that is accessible by and visible to the public.

A Variance from the requirements of the Permanent Water Use Restrictions, Stage 1, Stage 2, or Stage 3 of this Plan may be granted if the Review Board determines that:

a property cannot be completely watered with an average of one-half of an inch of water in a single day and that the property should be divided into sections to be watered on different days;

a property is used as an athletic field that cannot feasibly be watered on the designated day; or

All applications for a Variance will be reviewed by the Review Board and must include the following:

Name and address of the petitioning Customer;

Purpose of water use;

Specific provision(s) of the Plan from which the petitioning Customer is requesting relief;

Detailed statement as to how the specific provision of the Plan adversely affects the petitioning Customer or what damage or harm will occur to the petitioning Customer or others if the petitioning Customer complies with this Plan;

Description of the relief requested;

Period of time for which the Variance is sought;

Alternative water use restrictions or other measures the petitioning Customer is taking or proposes to take to meet the intent of this Plan and the compliance date; and

Other pertinent information.

The Review Board will make its determination no later than the 15th working day after receipt of an application for variance.

Until the Review Board has acted on an application, the applicant must comply with all provisions of this Plan. The Review Board may not approve a Variance if the terms and conditions do not meet or exceed the purpose and intent of this Plan.

No Variance may be retroactive or otherwise justify any violation of this Plan occurring prior to the issuance of the Variance.

Conditions to Variance. Variances granted by the District are subject to the following conditions, unless waived or modified by the Review Board:

Variances granted must include a timetable for compliance;

A Variance from a Stage 1 requirement expires when Stage 2 regulations take effect;

A Variance from a Stage 2 requirement expires when Stage 3 regulations take effect;

A Variance expires when additional restrictions are adopted under Section 3.08E.;

A Variance from a requirement of this Plan expires if the Customer violates this Plan;

Variances granted will expire when the Plan is no longer in effect, unless the Customer has failed to meet specified requirements; and

Such other conditions as the Review Board determines necessary to meet or exceed the purpose and intent of this Plan.

Enforcement.

No person or entity may knowingly or intentionally allow the use of water from the District for residential, commercial, industrial, agricultural, governmental, or any other purpose in a manner contrary to any provision of the Plan, or in an amount in excess of that permitted by any drought response stage in effect at the time pursuant to the provisions of the Plan.

The provisions of this Plan constitute rules adopted under the authority set forth in Section 54.205 of the *Texas Water Code*. Any person who violates any provision of this Plan will be subject to the payment of a fine in an amount per violation that does not exceed the jurisdiction of justice court, as provided by Section 27.031, *Texas Government Code*, as permitted under Section 49.004 of the *Texas Water Code*. Each day of violation will constitute a separate offense. In addition, the offending party will be liable to the District for any costs incurred by the District in connection with any

violation. Compliance with this Plan may also be sought through injunctive relief in the district court. In accordance with the foregoing authority, the following penalties are established:

First violation -- \$200 fine;

Second violation -- \$500 fine; applies if a person or entity violates any two provisions of this Plan or violates one provision two times;

Third violation: -- If any person or entity violates any three provisions of this Plan or violates one provision three or more times, the District Manager or his/her designee may, following written notice to the violator, discontinue water service to the premises where the violations occurred. Service discontinued under such circumstances may be restored only upon payment of all fines established under this Section, a reconnection charge of \$100, and any other costs incurred by the District in discontinuing or re-initiating service. In addition, the violator must provide assurance, acceptable to the District Manager, or his/her designee, that the violation will not be repeated.

Fourth violation: - \$1000; applies during Stage 4 Emergency Water Shortage Conditions.

Any person, including a person classified as a Customer of the District, who is in apparent control of the property where a violation occurs or originates is presumed to be the violator, and proof that a violation occurred on a person's property constitutes a rebuttable presumption that the person committed the violation. Parents are responsible for violations of their minor children and proof that a violation, committed by a child, occurred on property within the parents' control constitutes a rebuttable presumption that the parent committed the violation.